

**AN INVESTIGATION OF THE MANAGEMENT OF RECORDS AT RWANDA
REVENUE AUTHORITY (RRA)**

**BY
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DECLARATION

DECLARATION BY THE CANDIDATE

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ABSTRACT

Records play an essential role in supporting service delivery in almost all formal organizations. They serve as a point of reference and support decision-making by providing evidence of transactions, among other functions. Despite their importance, handling of records does not seem to receive adequate attention at Rwanda Revenue Authority, which leads to long winding queues of customers whose records relating to their transactions cannot be easily traced or are simply lost. The study aims to investigate the implementation of an effective records management program in support of service delivery at Rwanda Revenue Authority and propose strategies for improvement. The specific objectives of the study are to: establish the business processes and activities that generate records at Rwanda Revenue Authority; explore the current records management system used in Rwanda Revenue Authority; determine the adequacy of the policies guiding records management of Rwanda Revenue Authority; identify challenges faced in records management at Rwanda Revenue Authority, and finally propose a record management program in support of service delivery. The study was informed by Records Lifecycle Theory and ISO15489:2001 information and documentation-records management standard. The study applied mixed method with a survey design within a case study. The target population was 116. A combination of stratified random and purposive sampling techniques was applied to select a sample of 90 respondents. Interviews and questionnaires were used for data collection. The study found there were no suitable records management policies, no file plan, lack of adequately trained and qualified records management staff, among other challenges. The study concluded that the existing records management practices have adversely affected service delivery at Rwanda Revenue Authority and that there is an urgent need to improve the situation. The study recommends the implementation of an effective records management program with adequately trained and qualified staff, digitization of records, file plan, and disaster recovery plan among other strategies.

DEDICATION

This research is dedicated to the Almighty God for this far He has brought me, His grace has been sufficient.

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LIST OF ABBREVIATIONS AND ACRONYMS

EDM	-	Electronic Document Management
EDRMS	-	Electronic Document and Records Management Software
ERM	-	Electronic Records Management
ESARBICA	-	East and Southern Africa Regional Branch of the International Council on Archives
ICA	-	International Council on Archives
ICT	-	Information Communication and Technologies
IRMT	-	International Records Management Trust
KIST	-	Kigali Institute of Science Technology & Management
NGOs	-	Non-Governmental Organizations
RAMD	-	Records and Archives Management Division
RM	-	Records Management
RMA	-	Records Management Assistant
RMP	-	Records Management Policy
RMPM	-	Records Management Procedure Manual
RMR	-	Records Management Reforms
RRA	-	Rwanda Revenue Authority
UN	-	United Nations
UNESCO	-	United Nations Educational, Scientific and Cultural Organization
VAT	-	Value Added Tax

CHAPTER ONE

INTRODUCTION AND BACKGROUND TO THE STUDY

1.1 Introduction

Records are essential for national development since without proper records, there is no accountability, transparency, or even the rule of law. Institutional memory and decision making are necessary and are based on the consistency of good record keeping and management. The management of records maintains the standard of fundamental rights and obligations and distinguishes the rule of the law from random actions of states and individuals (World Bank, 2007). In the public service, the absence of consistent good records management practices may prevent citizens from attaining their right to public information, which adversely impacts their ability to contribute to national development (World Bank, 2007).

The government relies on official documents such as accounts, budgets, policy documents, procurement documents, electoral registers, and personal documents such as tax files and customer records for planning and decision-making purposes. These documents help the Government to maintain accountability, while other documents such as those used in the registration of persons are needed to provide personal entitlements to citizens as well as to enable the provision of social services (World Bank and IRMT, 2000).

Consequently, proper management of records is essential to the survival of an institution. The perpetual succession, which is the norm in both the public and private institutions, requires that new officeholders should make decisions that are consistent with the

institution's previous actions. This is only possible with effective management of the records. Record Management System helps the organization to systematically manage records throughout its lifecycle, from creation to distribution and disposition (Chad Perlmutter, 2020).

1.2. Background Information of Rwanda Revenue Authority (RRA)

The RRA was created by law in 1997 and instituted in 1998. Their main mission is taxation and collection of a range of fees on behalf of the government. In 2010, it was assigned the collection and enforcement of social security contributions from employers. From 2011, it was mandated to collect local tax, such as property tax on behalf of districts, Rwanda's main tier of local government (Schreiber, 2018:2).

Before the creation of the RRA, tax, and customs were collected by different departments in the Ministry of Finance and Economic Planning (MINECOFIN). The creation of the RRA was meant to enhance domestic revenue mobilization by introducing a private sector ethos and staff motivation (Donald Kaberuka, 2018).

The creation of the RRA was part of a larger first wave of state-building reforms in Rwanda including the creation of the Office of the Auditor General (OAG) and of the National Tender Board (NTB) that aimed at better management of the scarce, and badly needed, resources of the country (Chemouni, 2017).

The new RRA has learnt from the experiences of other tax administrations in the region. More importantly, it was also felt that having an expatriate CG Commissioner General at this initial stage could reduce any risk of patronage and corruption creeping into the new

organization, thereby helping to make a break with past practices' (Land 2004: 8). In the same logic, and to ensure competence, all employees from the tax administration had to reapply for their positions and undergo an exam administered by outsiders to ensure the impartiality of the process (Land 2004).

On a more general level, the creation and subsequent strengthening of the RRA have to be understood as the consequence of the vulnerability of Rwanda's post-genocide elite, anchored on its ethnic minority status and the episode of the genocide.. When the RRA was created, Rwanda was not only waging war in Congo but also had to address an insurgency in the north of the country organized by a remnant of the former regime (Schreiber 2018:4). Official Development Assistant could not fund military spending, thus anchoring the idea in the government that Rwanda had to find its financial resource in the long run (AfDB, 2011).

In the large absence of natural resources in the country, the RRA was the tool to fund such a project. This is especially true as the RPF leadership has had a strong suspicion towards the international community, originating in the RPF ideology of self-reliance and the international community's passivity during the genocide. Foreign aid, although useful, has been perceived as an inherently unreliable source of finance, which called for the bolstering of domestic resources mobilization.

The creation of the RRA was heavily encouraged by donors, as part of a broader trend across Anglophone Africa; it was readily embraced and owned by the government. This was very much in line with its attempt to address some of its vulnerability. Finally, the RRA is an organization whose mission strongly fits the ideological worldview of the

RPF. The agency is at the core of the RPF's paradigmatic ideas of self-reliance that underpin much of its approach to the rebuilding of the country (Chemouni and Mugiraneza 2020).

In 2012, the creation of the Agaciro dignity sovereign fund following aid cuts was, for example, presented 'as a common goal against external threat (Western donors), which was perceived to be attacking Rwanda's sovereignty (Behuria 2016: 442).

The ruling party has also linked the country's violence to the passivity of the Rwandan population: guarding against foreign actors' interference requires self-reliance at the national but also the individual level. As a consequence, the RPF considers the active contribution of Rwandans to development (notably through financial contribution) as a way to fight people's perceived passivity and dependence on the state, seen as an obstacle to development (Chemouni 2018).

The RRA then becomes a tool not only to reactivate a social contract between the citizens and the state after mass violence but also to create new mindsets fit for sustaining self-reliant development. From the beginning, the RRA has benefited from two key factors. It has 'been able to count on the personal support of the president, who has played a major role in the campaign to change public attitudes towards paying taxes and corruption' (Fjeldstad and Moore 2009: 6).

Historically, revenue collection in Rwanda was carried out under the Ministry of Finance and Economic Planning. However, Law no. 15/97 of 8th November 1997 established the Rwanda Revenue Authority (RRA) is an independent body mandated to manage the

administration of revenue collection and to be accountable for it, roles which it continues to perform in the present day. The revenue collection in Rwanda was split into customs and domestic taxes, and this is reflected in the current departmental structure of the RRA, with the two main departments being the customs services department and the domestic taxes department.

The history of domestic revenue collection in Rwanda dates back to 1912 when the colonial regime passed the ordinance of August 1912 to implement graduated tax and tax on real property. This was followed throughout the colonial era by further ordinances on domestic tax collection and after independence by legislative instruments. The customs framework was established in 1968, by the substantive law and the Ministerial Order of 17th and 27th July of that year, respectively.

Currently, Rwanda Revenue Authority has two main departments that are assisted by numerous support departments with different responsibilities, including revenue investigation and enforcement, quality assurance, taxpayer services, planning and research, legal and board secretariat, human resources and administration, information technology, finance, and training. Coordinating the activities of all these departments requires a constant interchange of documents, and thus records management is the only way in which officers in the Authority can keep track of this information and use it for decision-making purposes. Rwanda Revenue Authority is headed by the Commissioner-General, who is the Chief Executive Officer (CEO) of the Authority, and who is responsible for its day-to-day management.

Vision

To become a world-class efficient and modern revenue agency, fully financing national needs.

Mission

Mobilize revenue for economic development through efficient and equitable services that promote business growth.

1.2.1 Rwanda Revenue Authority Records

Organization of records at RRA based on de-registration whereby a taxpayer applies to have the name/business removed from the records of the RRA in order not to be obliged to declare a certain tax based on certain present conditions. Non-filing of returns is not an automatic condition for de-registration. RRA must be satisfied that the taxpayer was not operating at all or was operating to the required level to continue being registered for a given type of tax in the records of RRA (www.rra.gov.rw, 2022).

De-registration was decided on a tax-by-tax basis. For example, a tax payer remains registered for PAYE while being de-registered for VAT records of RRA. De-registration becomes effective from the time RRA was satisfied that the taxpayer is not, at the time of application for de-registration, operating at a level that makes it liable to a particular tax record. De-registration of taxpayers that were subject to Personal Income Tax and Corporate Income Tax was considered when that taxpayer failed to submit returns for annual profit tax for three consecutive years records.

The de-registration becomes effective only if RRA is satisfied that the taxpayer is not operating as a commercial activity that generates more than RW 1.2 million turnovers a year or not operating at all. deregistration of taxpayers that are subjected to VAT was considered when that taxpayer fails to submit returns for VAT for six consecutive months. De-registration becomes effective only if RRA is satisfied that the taxpayer is not operating to a level of 20 million turn over a year or the taxpayer has not registered voluntarily.

De-registration of taxpayers that are subject to PAYE is considered when the taxpayer fails to submit returns for PAYE for three consecutive months. De-registration becomes effective only if RRA is convinced that the taxpayer is not employing any person. The commissioner for domestic taxes has the powers to authorize de-registration of taxpayers subject to the policies and procedures set out in the preceding paragraphs. Taxpayers are de-registered immediately upon satisfaction of RRA that the taxpayer will not be operating above the threshold set out for each particular tax.

1.2.1.1 Types and the Use of Records in RRA

The records generated by the business activities in RRA are declaration forms; registration forms Receipt books; Bank slips; audit reports; client files and E-records databases and paper records declaration forms. RRA perform the duties of generating different records that have to be properly maintained and availed when required to avoid risks to business operations by doing declaration receipts; Bank slips; Audit reports; client files and registration forms; E-records databases; and paper records. ie declaration forms, databases of motor vehicles records.

The records generated by RRA are based on documents of declarations and correspondences within the organization for example: reports; registers; and external correspondences, the registers used for backups; support request forms; e-records databases request form; resignation letters, registration forms, among others.

1.3 Statement of the Problem

Despite the efforts of the government of Rwanda to improve the management of the records in all state organizations and institutions, RRA has not fully grasped the worth in the management of the records. This is because RRA seem not to have come up with proper policies and frameworks for record-keeping keeping. This could possibly be due to the challenges in the management of records and archives funding, file plan, lack of records management Policy, retention and disposition policy, disaster recovery, and inadequately trained staff.

Additionally, the management of the records system used at the RRA seems to be overwhelmed by the functions it was established to handle. This is evidenced by present ever long slow-moving queues of RRA customers who spend a lot of time waiting to receive the intended services relating to records of their transactions. In many instances, the records end up not being traced. This could be due to improper records classification and arrangement. Without proper records management system, it is very difficult to track records, and worse still not being able to account for any decision taken. Fraud and dishonesty cannot be easily spotted and be dealt with accordingly if there is no recorded proof.

Accordingly, RRA functions have been hindered to a large extent, hence low quality performance and service delivery to the clients. These in turn may have a significant bearing on numerous tax heads, high domestic tax arrears, low tax compliance culture by some taxpayers, and insufficient allocated budget to clear all VAT refund backlog. The level of service delivery in RRA is therefore not of quality and has resulted in loss and mismanagement of revenue records. This has therefore raised an alarm for the need to improve the management and use of revenue records to improve service delivery (Roy, 2010).

It is therefore against these back drop that the researcher investigated the management of records at RRA by considering the kinds of records kept, how records are managed and the systems and policies used in terms of management of the records at the RRA, with a view to propose best solutions to the challenges

1.4 Aim of the Study

This study aimed to investigate the management of records at RRA with the view to proposing a record management program in support of service delivery.

1.5 Objectives of the Study

Objectives of the study were to:

- i. Establish the business processes and activities that generate records at Rwanda Revenue Authority;
- ii. Explore the current records management system used in Rwanda Revenue Authority;

- iii. Determine the adequacy of the policies guiding records management of Rwanda Revenue Authority;
- iv. Identify challenges faced in records management at Rwanda Revenue Authority and propose a record management program in support of service delivery.

1.6 Research Questions

To achieve the research objectives, the study was guided by the following research questions:

- i. What are the business processes and activities that generate records at RRA?
- ii. How does records management system support records management at the RRA?
- iii. How adequate are the policies guiding the management of records at RRA?
- iv. What challenges are faced in records management at Rwanda Revenue Authority?
- v. What are the proposed records management programs in support of service delivery at Rwanda Revenue Authority?

1.7 Assumptions of the Study

In academic writing, an assumption is regarded as an unexamined belief; that is what we are considering without realizing it. In fact, without assumptions, research problems cannot be found as they determine the conclusions that are gotten from our research work. The study was based on the following assumptions:

- 1. Records management at RRW is inadequate leading to poor service delivery
- 2. Records management policies is inadequate and outdated hence leading to poor handling of records
- 3. Absence of records management system as led to poor records management.

1.8 Significance of the Study

1.8.1 Practical Significance

The study findings will assist in improving the way records are managed and therefore, improve service delivery at RRA.

1.8.2 Theoretical Significance

The study findings will assist in adding to the board of knowledge that exists on the management of records at RRA

1.8.3 Policy-Related Significance

The study findings will assist policymakers and other stakeholders in coming-up with the right policy that will help improve services delivery.

1.9 Scope and Limitation of the Study

1.9.1 Scope

The scope of the study was limited to the investigation of the management of records at the Rwanda Revenue Authority. The study considers records that are generated by the Rwanda Revenue Authority in both the administrative section and general departments. Although this study was conducted at Rwanda Revenue Authority in Kigali head office, the main focus was entirely based on records management in support of service delivery in Revenue Authorities. The respondents selected were from the staff of RRA, Kigali head office who always dealing records management, and follow up of records in RRA.

1.9.2 Limitation of the Study

The research area was limited to various departments within Rwanda Revenue Authority that handle record management where the study used ISO 15489 model. The study only focused on the Rwanda Revenue Authority and discussed the population under the study and the sample frame.

Restriction of the study to the RRA Kigali Head Office naturally brought forth many limitations as far as the generalization of the study results is concerned. Also, RRA was chosen because the researcher had observed several weaknesses regarding records management practices at the organization.

1.10 Operational Definitions of Terms

The following are operational definitions of terms pertinent to this study.

Records

It is the information created, received, and maintained as evidence and information by an organization or person, in pursuance of legal obligations or transactions of the business. It can also be defined as an extension of human memory, purposefully created to record information, document transactions, communicate thoughts, substantiate claims, advance explanations, offer justifications, and provide lasting evidence of events.

Records Management

Records management is an organizational function of managing records to meet operational business needs, accountability requirements, and community expectations.

Revenue Record

It refers to a legal document providing a chronicle of an individual or organization's revenue history.

Revenue Records Management

The professional practice or discipline of controlling and governing what are considered to be the most important records of an organization throughout the records life-cycle, which includes from the time such records are conceived through to their eventual disposal (RRA, 2013).

Service Delivery

It is referred to the service delivered or that needs to be delivered by the government to its citizens to meet their living needs, right demands, or expectations (Mdluli, 2008).

Electronic Records

Electronic records refer to records that are dependable on relevant machines for access or reading. It may be any combination of text, data, graphics, images, video, audio, e-mail, internet content, documents, spreadsheets, databases.

1.11 Chapter Summary

This chapter covered background information to the study, an overview to investigate the management of records at Rwanda Revenue Authority, Kigali Head Office. It also presents information on Rwanda Revenue Authority (RRA), statement of the problem, aims and objectives, research questions, assumptions of the study, significance of the study, and finally scope and limitations of the study.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This section reviews scholarly literature that are relevant to the research topic. It first reviews the theoretical issues in records management then extends the study to institution's storage and retrieval of the revenue records, the use of ICT in records management, revenue records management practices the challenges faced by the staff in keeping revenue records, recommendations for improvement of the management of revenue records in support of service delivery and the research gap that needs to be filled. The focus of the review is to understand the intricacies of records management within the context of a framework for support of service delivery processes.

2.2 Theoretical Framework

This section provides the background to the theoretical foundation for the study by exploring the theoretical debates around records management and service delivery. The study introduced the records lifecycle theory and focuses on the ISO 15489: records management standard as a basis for managing Rwanda Revenue Authority's records management. These theories indicate the principles and practices that guide records management. Each of the theories has different origins and a different focus, as discussed below.

2.2.1 Records Lifecycle Theory

Records do not just appear from nowhere and put themselves on desks in file cabinets or computer memories. People create them and put them there.

- i. Before the mid-20th Century, this fact was not as obvious as it is today.
- ii. The fact that records existed because someone had made a conscious effort to capture information in a reproducible form had never really been considered.
- iii. Before this period the approach to records management was one of attempting to keep "track of it all".
- iv. In 1934, the records life-cycle concept was developed in the USA.
- v. Once this concept was accepted, record managers realized that some form of control could be exercised over these created records. This then led to the concept of the life cycle of the record.
- vi. It dawned on people that if the creation of records could be controlled it would make the use, maintenance, and disposition of records much less of a problem.
- vii. The life cycle concept holds that recorded information has a "life" similar to that of a biological organism in that it is born (creation phase) it lives (maintenance and use phase) and it dies (disposition phase)Shepherd and Yeo (2003).

Within the creation phase, there are elements such as forms, reports directives, and correspondence. The maintenance and use phase (Active and Semi-current phases) are elements such as files, mail, communications appraisal, active storage, security, and vital records.

- i. The disposition phase includes elements such as scheduling, appraisal, inactive storage in record centers, archival disposition, and disposal.
- ii. To achieve the objectives of record management, the records manager must ensure the correct application of the concept of the life cycle to all records in the organization.

- iii. The management of records through their life cycle ensures that vast quantities of inactive records do not clog up expensive office space and also provide for fast and efficient retrieval of information.
- iv. The management of the life cycle of the record is the basic principle of records management Shepherd and Yeo (2003).

2.2.1.1 Phases of Life Cycle

(a) Creation Phase

This is the point at which information is collected and captured. Various ways may be used to create a record for example writing a letter or memorandum, filling in a form, duplicating an existing record, taking a photograph, videotaping, among others. Different levels of effort are involved in creating these records.

Thus, before a record is created some thought should be given to the necessity of its existence. If it is unnecessary, it should not be created 75% of the cost of information is consumed at this phase yet superfluous records are created unnecessarily in almost all organizations on daily basis. For example:

- i. Why write a letter when a phone call can suffice
- ii. Why complete a form in triplicate while only two copies are used.
- iii. Reports are required even when the response is negative.

Records managers must therefore understand and guide the organization in determining what information must be captured and in what form. In some instances, the capture is not only desirable but imperative. For example, the conclusion of treaties, contracts, and

mergers requires adequate documentation. During this phase, the records are said to be active, are distributed to the action officers used, stored, and maintained.

(b) Semi-Current Phase

A record is said to be semi-current when its rate of reference dwindles. An appraisal is usually done and if the record is found to still have value to the creators or others is transferred to inactive storage record centers. These transferred are referred to occasionally.

Such records may be retained because they may possess valuable information for historical purposes. These are the records that are too old for the registries to keep and yet too young for the archives to take in.

Storing records in a well-run, low-cost records center results in substantive monetary savings to an organization through economical use of both equipment and space. In addition, transferring inactive records to a records Centre frees up valuable office floor space, which can be used more effectively than storing outdated records (Bantin, 2008).

(c) Disposition Phase

The final stage of a records life cycle concludes with either disposal or permanent storage. This is the stage when a record has become non-current and no longer required for the conduct of current business. The disposition made of an inactive record depends on the value of the information that it contains.

Records found to possess enduring value (Archives) are transferred to an archive for preservation, storage, and making them available for research use. Those with no value are disposed of using acceptable disposal methods.

- i. A record can be disposed of at any point during its life cycle.
- ii. Not all records complete the “birth to death” cycle in the same order.
- iii. Appraisal and disposition are records and archives management functions that must be carried out at all stages of a records life cycle (McLeod and Hare, 2006).

The implication of electronic record storage for the tenets of the lifecycle theory is that records management and archives administration is becoming increasingly interdependent, which suggests that they should no longer be considered as separate professions. Therefore, electronic record storage has blurred the boundaries between the phases of the lifecycle theory to the extent that all phases of the lifecycle now need to be managed continuously, and that it may no longer be feasible to talk about the 'disposal' or 'destruction' of documents.

The lifecycle theory, as originally conceived, has been overtaken by events and needs to be modified to accommodate changes brought about by electronic record keeping. Whose contents were fixed at creation, and which would eventually wear out and be disposed of, modern electronic records are capable of being amended and transformed, and this means that there should be a level of coordination between the phases of the record's lifecycle? Though the model has frequently been used, in recent years as observed by Shepherd and Yeo (2003), the life cycle model has been disqualified from being considered in this study because of the following unfavorable criticisms.

The critics suggest that it is too focused on records physical entities and on operational tasks, especially those associated with the custody of paper records. The division between stages of the life cycle in the 'three ages' model is seen as artificial, for example, records thought to be non-current may have renewed periods of currency if the activity that gave birth to them is revived.

Some records do not die but are retained indefinitely because of their continuing value. The model does not allow for the reputation stages, or for stages to be omitted, although in practice this frequently happens. Shepherd and Yeo (2003) argue that the life-cycle concept perpetuates an artificial distinction between records kept for business purposes and records kept for cultural reasons and thus between the professional perspectives of archivists and records managers.

2.2.2 ISO 15489:2001-Documentation-Records Management Standard

Rapper and Millar (2009:51) highlighted the benefits of records management, the regulatory considerations affecting records management operations, and the importance of formally assigning responsibilities for record-keeping within an organization. It provides the basis for consistency and efficiency in the management of records in an organization.

It also outlines records management requirements, describes the components of quality record-keeping systems and delineates the actual processes involved in records management, such as record capture, classification, retention, storage, access, and soon. It explains the benefits of good records management showing the need for well-documented

records management policies and responsibilities in an organization that accrues from development and implementation as outlined.

The standard identifies how systematic management of records can ensure that an organization, individual, or project's future decisions, and activities can be supported through ready access to evidence of actions and past business activities while keeping compliance with any regulatory environments.

That is as a standard and a benchmark that helps the organization to ensure that products and services are of high quality, safe and reliable. It concludes with an analysis of records management audit operations and records-related training requirements. The second part is the Guidelines, which provides a more detailed guideline on how to implement a records management program. For example, it outlines the elements of the records management manual and responsibility statements, and it summarizes the steps involved in designing and implementing an effective records management program.

Roper and Millar (2009:52) also state that it provides practical guidance about the development of records processes and controls, such as creating thesauri of standardized terminology, developing retention schedules, creating security and access controls, and storing and disposing of records. That is the standard that helps in establishing goals for excellence to be applied realistically by the organization. Finally, Part 2 provides specific guidance about establishing programs to monitor and audit records systems and to train staff in records management requirements and practice.

ISO 15489:2001-Documentation-RM standard was developed by the ISO in 2001, it is meant for any organizations that need to ensure their records (both paper and electronic) are properly maintained, easily accessible and correctly documented from their creation right through to ultimate disposal, be that archiving, imaging or destruction. The standard is divided into two parts: firstly the general, which provides a high-level framework for record-keeping.

ISO 15489-2001 comprises eight steps that should be used in designing a record keeping system in an organization: Step a-preliminary investigation; Step b-analysis of business activity; Step c-identification of records keeping standards; Step d-assessment of existing systems; Step e-identification of strategies for recordkeeping; Step f-design a recordkeeping system; Step g-implementation of the record system; and Step h-post-implementation review.

According to M'ikiara (2012) the standard states that, it is not critical to linearly implement these requirements, for instance, organizations may decide to start with step b analysis of business activity, move on to step c identification of records keeping standards. Therefore, organizations are advised to use the sections of the manual that suits their respective requirements because ISO 15489 is meant to be a very flexible process. The study adopted the ISO 15489:2001, records management standard model.

The reasons why this model was chosen included but was not limited to providing comprehensive specifications on the procedure for the implementation and maintenance of records management programs in organizations. A standard is a key tool that local

government authorities can use to design and implement viable records management programs.

It listed the main principles of records management which include; for example, records are created to support business activity provide accountability, and comply with regulatory environments; records management rules should be embedded in all business processes requiring documentation and; business/institutional continuity ensure identification and protection of vital records.

It provided for the records management processes and controls such as determining records to be captured into the system; specifying metadata that needs to be linked to or embedded in the records; deciding how long to keep records (retention schedule development and operation); registration of records; classification (within a business context, vocabulary controls, indexing and referencing); storage and handling; access; tracking; implementing retention and disposition; and documenting records management processes. All the standards provide the steps involved in designing and implementing of management of records.

2.3 Records Management

Noluvuyo Kanz (2010) investigated the role played by records management in an organization. The primary question explored was whether the management of records receives the attention it deserves at the Amathole District Municipality. A survey was also conducted to examine the current records management practices at ADM and the data was collected using self-administered questionnaires.

Even though participants acknowledged the importance of records management in the decision-making process, strategic planning process (integrated development plan), the realization of the Batho Pele principles, and the overall performance of ADM, it was evident that ignorance was displayed about the management of records. It has been discovered that Amathole district municipality has a good records management policy, procedure manual, and file plan, but adherence to these policies is continuously monitored. Regular training has been identified as one of the areas in which ADM applies its focus to ensure sound records management. To improve the current records management practices at ADM, it has been recommended that the records management function be incorporated into the organization-wide strategic plans and that records management forms part of the key performance areas of senior managers.

The international standards organization, (ISO) 15489-1 (2001) stated that records are any information generated, kept, and maintained as evidence and information by any organization or persons, towards the goal of fulfilling legal obligations in business transactions. The definition of the International Council on Archives, ICA (2005) committee on electronic records, defines records as recorded information produced or received in the initiation, conduct, or completion of institutional or individual activity and that provides content, context, and structure adequate to provide evidence of the activity.

Sostina S. Matina (2019) investigate records management practices in selected primary schools in Zimbabwe as factors that contribute to governance, identity, research, and memory needs. Independent research addressing records management practices in the context of the developing world is far from extensive. Using the survey approach, this

study triangulated a pretested questionnaires and interview techniques to collect data from a sample of 128 primary schools. Data were analyzed using SPSS® software and thematic analysis. Records were not managed according to best practices and there was limited compliance with legislation. The situation had the potential to deprive society of access to the records with integrity and impairment of corporate memory. The National Archives did not play an active role in the management of school records in violation of its mandate. The findings contributed to a better understanding of records management practices in schools and guide those seeking to learn about and apply proper records management practices in a school environment. Proper records management will promote good governance in primary schools; enable a pathway for compliance administration and organizational accountability. The study may also influence policy review about the management of records in schools.

According to Pemberton(2003) records management is about overseeing the creation and use of forms, correspondence, and other records, setting up filing and indexing systems and other means of ensuring easy, rapid access to the information in records; adopting and using modern technology in information creation, storage, and manipulation, particularly micro-film and automated data processing systems; microfilming of selected paper records for security, ease of access, disposition of the bulk paper records after microfilming, and long-term preservation of important information.

Pemberton(2003) further recognizes that records management promotes good governance by making it easy for programs administrators to locate and use information needed to monitor programs, ensure administrative continuity, and make informed policy decisions.

The author adds that records management protects the government by ensuring that all contracts, agreements, and other records of the governmental legal rights and responsibilities are securely protected, well organized, and easily located when needed. Records management also serves the cause of history by identifying and preserving important research records.

Shepherd's (2006) opines those records are managed as part of an appropriate records management system that helped organizations to conduct their functions in an efficient, accountable manner, deliver services consistently, support managerial decision making and transparent policy formation and ensure continuity in policy execution, management, and administration. Therefore, an effective records management system ensures that records are available for use when needed, that privacy and confidentiality are maintained, and that records ultimately contribute towards sustaining service delivery.

Sebina (2004) argues that good governance is predicated on the adoption of functional records management and the enactment of freedom of information legislation by the government. Transparency being one of the characteristics of good governance means that information is freely available and accessible to those who are affected by such decisions and their endorsement means that enough information is provided and that it is provided in easy forms and media. Management of records enables the government to operate transparently and to be able to account to the public who brought it to power.

Kemoniet al, (2007) argue that the keeping of records and storing of information in an organization has become critical not only for historical purposes but also, and more importantly, for current and future managerial and policy development. Records are

being used as tools and instruments with which to understand organizations and as a basis for improvement. The authors proceed by stating that in reviewing the performance of the entire public service machinery, it has always been necessary to review objectives, functions, rules and regulations, procedures, and practices. The overall outcome of these reviews would be the development of organizational manuals, policies, and procedures which would guide staff towards best practices and ways of doing things. These outcomes should be underpinned by recorded information that is properly stored and with the potential of being retrieved easily.

Pemberton (2003) emphasizes that records document the origin, evolution, and operation of government and show how it responds to the needs and requirements of its citizens. Effective officials routinely consult records to plan, analyze and track programs. Good records provide officials with the right information for decision making and it has an impact on the administration and management of government departments. The forms and stages of policy formulation are based on the records that are available and retrievable for example: all policy processes, practices and procedures rely heavily on well-organized and managed information and records which can easily be retrieved for further use (Kemoniet al, 2007).

The International Standards Organization, (ISO) 15489-1 (2001) outlines the characteristics of good records as follows:

- i. They must be complete by reflecting content, context, and structure;
- ii. They must be authentic, that is they must be capable of being proven;

- iii. They must be what they purport to be, they must have been created or sent at the time purported.

Records must be reliable in the sense that their contents should be trusted as a full and accurate representation of transactions, activities, or facts to which they are attesting and can be depended upon in the course of subsequent transactions. The integrity of records means they must be complete and unaltered, and be protected against unauthorized alteration, through policies and procedures which mandate the authority to delete, create and add. Records should also be capable of being located, retrieved, presented, and interpreted. They should be capable of subsequent presentation as directly connected to the business activity or transaction that produced them.

Records management is crucial to all organizations. Unless records are managed efficiently, it is not possible to conduct business, to account for what has happened in the past, or to make decisions about the future. Records are a vital institutional asset and are required: to provide evidence of actions and decisions; to support accountability and transparency; to comply with legal and regulatory obligations, including employment, contract, and financial law, and to support decision making. Good records management practice is about the creation, management, protection, and ultimate retention or disposal of the records that are generated in the course of everyday business, regardless of the format in which these records are stored.

According to Angela Ewhonne Nwaomah(2017) records information management is regarded as one of the pillars of any organization because the organization's activities are based on access to the information contained in records. This article evaluates the

practice of effective records management at Valley View University in Ghana. The targeted population for the research was centered on employees who handle students' academic records at Valley View University. The university has a total of thirty-two (32) personnel who deals with students' records daily. A simple random technique was used to select a sample size of 25 records officers. Data were collected with a self-structured questionnaire. A total of 24 copies of the questionnaire were validly completed and returned making it a 96% return rate. Percentage frequency tables and simple pie charts and bar graphs were used to present the data from the field. The key findings of the study revealed that there is a positive level (64%) of effective students' records management practices in the university. The study also revealed that only 43.75 percent of the records officers have professional qualifications and in-service training relating to information and records management. Some challenges hinder the records managers from an excellent achievement of records management effectiveness.

Konstantinos Manikas (2015) focuses on the concept of Records Management (RM) and Electronic Records Management (ERM) and how the adoption of an Electronic Document Records Management System (EDRMS) affects a business setting. The research focuses on the factors of perceived efficiency and on the costs that exist in a company. More specifically, this Master's thesis is a qualitative exploratory case study's aim is to examine and present the experiences and the attitudes of 4 individuals who are working in companies that possess an EDRMS. To acquire this deeper understanding, the data collection methods that were used were in-person semi-structured interviews and observation. The research was examined how the perceived efficiency and the costs in a company are affected by a proper RM/ERM program. The analysis of the collected data

shows that the specific individuals in the specific firms are benefited from the EDRMS and that their work is improved.

2.3.1 Elements of Good Records Management

The United States National Archives and Records Administration (NARA) (2007) defines records management as managerial activity, including organizing, planning, training, directing, and promoting activities of the records life cycle to attain a permanent, reliable record of policies and procedures of organizations, which will help to streamline their management. This closely parallels the definition by the National Archives of South Africa (2006) which states that records management is the process of securing the creation, maintenance, use, and disposal of records towards the goal of accountable and transparent government.

The reliability aspect of records management is emphasized by Tough and Moss (2006) who state that government records must remain reliable, authoritative, and authentic. They also state that the foregoing is only possible in the presence of an effective records management infrastructure. Without such an infrastructure, institutions are incapable of effectively managing current operations and are unable to use experience for guidance.

Records management, according to Cook (1993) are the principles, policies, and practices that are designed to provide economy and efficiency in the creation, organization, maintenance, use, retrieval, and disposition of records, which guarantee that unnecessary records is not made or maintained and that important records are preserved and availed when needed. The records management is similar to the foregoing, with the added

corollary that records should be managed throughout their life cycle, to ensure their availability to support operational procedures.

2.3.2 Benefits of Records Management

Kemoni *et al.*, (2007) mention that records are necessary for developing and implementing policies, planning, monitoring operations, achieving consistency in administration, providing effective service to citizens, and achieving greater efficiency. The authors also add that records management is the foundation of effective service delivery. If proper records management is not implemented, there is no transparency in the public service. There is no other way to demonstrate transparency and accountability or to prove corruption and public sector malpractice, other than by producing records. This is because records are evidence of transactions, as confirmed by the International Standards Organization (2001) a systematic approach to records management is essential as a source of information on work activities that can support subsequent and continuous work and business transactions.

Revenue record keeping should be done in a consistent manner and in a way that permits easier information retrieval. Lack of consistent revenue records management poses a hindrance to effective revenue service delivery. Proper records management involves data collection, data analysis, and data representation. If done properly by the right personnel could lead to improved service delivery. The revenue agencies should improve management of the record-keeping by integrating electronic records that allow multiple files to be accessed at the same time since the information is contained in a network of computers. Proper collection of revenue, putting up better tax implementation strategies,

and ensuring that everyone complies with tax legislation is the core practice of service delivery by a revenue body. Proper record-keeping is also a way of ensuring that better service delivery is offered to the citizens at any time. Records are important in managing collections, controlling revenue well as implementing better tax legislation policies (Eric and Toder, 2012). Therefore, to ensure better service delivery in revenue agencies, it is important to note that integrating better revenue records keeping assists in offering a better service delivery (Eric and Toder, 2012).

The global revenue industry is growing at a fast rate and is one of the areas that have been deemed to be most in need of proper records management. In most of the developed countries, there has been a need to develop Revenue Management Information System (RMIS) solutions to provide seamless integration with machines used in the revenue collection and record management practices (Ngoepe, 2004).

This has been necessary to ensure that the revenue information of a person or a company is properly captured and stored. Other records management practices globally have been the use of automated information systems capable of capturing and storing organizational/personal information. They have enabled revenue collection agencies to be able to access the revenue and tax history of organizations/citizens. Therefore, giving a good idea of revenue information concepts that have been considered key will ensure quality revenue service delivery. It has been established that government produces, collects, disseminates, and uses a larger volume of records and information than any other organization. Government records are used to facilitate service delivery and for accountability purposes (Ngulube and Tafor, 2006).

2.4 Creating Records in Organization

In many other organizational business tasks or work activities, records management is introduced for certain purposes. It ensures the availability of pertinent and timely information. Applicable and timely information always is available if records are appropriately managed.

Records management is necessary to improve compliance with legal and regulatory requirements and public expectations. The enhancement of knowledge sharing, retention, and access to organizational memory also is guaranteed if records are appropriately managed. Additionally, it ensures better management of risks with the availability of evidence. The records provide evidence of organizational actions and decisions taken. Proper records keeping also decrease storage, material, and labour costs (Man, 2005:23).

Willis (2005), emphasizes that with a sound and proper information and records management system, the government can act following the government requirements, which are transparency, accountability, due process, administrative compliance, the statutory and common law as well as information security. Any organization creating records must comply with almost all of these organizations' business requirements, thus resulting in improved service delivery for that organization or department. Therefore, proper information and records management is predicated on established records management models.

2.5 Storage and Retrieval

Storage of information is a process in which a user seeks to store information for future reference. Lack of storage and preservation measures inhibit records management in

many countries. Retrieval of information is the science of searching for documents and information within documents. It is a process in which a user seeks to get information from a potential source of information. There are many methods of storing and retrieving records, but among the most advanced methods used for electronic records is the Digital Records Management System. It is a system that uses electronic document and records management software (EDRMS) to collect, organize, and categorize digital records to facilitate their preservation, retrieval, use, and disposition. It is used to support the creation, use, and maintenance of electronically created records to improve an organizational workflow (National Archives of Australia, 2004).

Duranti (2002) reported that digital records are far more vulnerable than paper records and must be carefully managed to ensure their accuracy and authenticity as proof of accountability and that the term preservation as applied to electronic records no longer refers to the protection of the medium of the records, but to that of their meaning, content, and trustworthiness as records.

Keakopa (2007) explains that long-term preservation of digital records is one of the unresolved problems associated with the impact of technology on record keeping. In an environment where there is no technology architecture, countries are computerizing inefficient manual record-keeping systems. It noted that technology not only poses challenges but also offers opportunities in terms of access, retrieval, and user interface. The challenge is to determine what hardware and software are essential for records management. This is difficult because of the increasing sophistication of information technology. The technological challenges are many, but with the standardization of

hardware, and increasing availability of software, there is no doubt that these challenges are overcome. Consequences of the foregoing in storage and retrieval have the prospective to enhance records management.

2.6 Service Delivery

Mdluli (2008) defines service delivery as the overall name for every activity performed to render quick and satisfying service and to respond and resolve community or citizen problems, a broad scope under which revenue collection falls. Service delivery also refers to the service delivered or that needs to be delivered by the government to its citizens to meet their living needs, right demands, or expectations. Examples of services delivered by the government include, but are not limited to, security, water, transport, education, and social services, all of which have to be funded through revenue collection. The transforming public service delivery seeks to introduce a fresh approach to service delivery: an approach that places pressure on systems, procedures, attitudes, and behaviour within the public service and restructures it in the customer's favour, an approach that puts the citizen first. Eight principles for transforming public service delivery were identified as consultation, service standards, access, courtesy, information, openness and transparency, redress, and value for money.

According to the World Bank (2000) the effectiveness and efficiency of the public service, generally, across the range of government functions depends upon the availability of and access to information held in records. For example, development projects are often difficult to implement and sustain effectively in the absence of well-managed records. Since records document past policies, decisions, and alternatives, by

consulting records, local officials do not waste time and resources by trying to come up with new solutions whenever they approach similar problems and issues.

When records are readily available and accessible, delays in decision-making affecting service delivery can be prevented. Consequences of the foregoing, service delivery have the prospective to enhance records management. Hence, this study sought to investigate the implementation of an effective records management program in support of service delivery at Rwanda Revenue Authority, Kigali Head Office to propose recommendations to enhance records management at the institution.

2.7 ICT in Records Management

Barry (2001) argues that organizations need to come up with electronic systems to comply with and implement digital records management as a necessity. It is a legitimate option that is eventually cheaper in terms of money, time, and energy to ensure speedy service delivery. Nowadays, it is not productive for the information officers to retrieve statistical information through paper-based records as opposed to electronic records.

Access to information in an electronic records management system is made possible by clicking a button. The information system officers need to look for information manually, page by page, instead of clicking a button on their desktop to retrieve the statistical report. This manual way of retrieval is time-consuming and counter productive. Initially, IT was introduced to ensure paperless offices or minimal paper usage in business and government administration (Granath *et al.*, 2004).

It is only a few organizations that initially moved to a fully paperless business by restructuring their business processes through the adoption of electronic business operations. This is done by imaging and cataloging all paper records and managing them using a corporate database. The introduction of IT resources, such as computer-based records, and record information systems can help to improve the quality of public service and minimize costs and ensure easy access to public services.

Granath *et al.*, (2004), digital records management increase in the future as more institutions digitalize their records and begin to create digital records. In concurrence, Tsai and Bond (2007) state that electronic documentation and the need to use electronic records methods became necessary after the introduction of computer technology.

Valtonen (2005) argues that in a society where information is generated seriously and the working environment is mostly digital, records keeping and archiving of records face huge challenges. This leads to a situation where records managers operate in a multidimensional environment in terms of document creation structures, workflow procedures, and enterprise control. Hence, the introduction of ICT can be the best remedy that ensures effective service delivery. However, e-records are managed with the use of information technology, which may call for the integration of systems (Johare, 2006).

On the other hand, Wamukoya and Mutula (2005) emphasize that the management of financial records in the Government of Uganda, in the Ministry of Finance, recognized that ICT was a very important tool to improve service delivery in the whole government. However, the authors lamented that the ministry did not know the electronic records

management program fundamental elements, which suggests that integration was still a work in progress.

ICT has the prospective to enhance records management. It is a good tool that can be utilized in smoothening access to records and information. The digital revolution has led to increased ICT and increases in the number of records created and maintained in digital format. The ability to create digital records in most governments has expanded rapidly since the advent of the ICT revolution. The extent to which the ICT revolution is taking hold of the public sector worldwide creates a need to manage digital records.

The question is what has been the extent of the use of ICT in records management at RRA? This study hopes to establish how far the ICT revolution has led to ERM and EDM for the case of the RRA. This study seeks to investigate the effectiveness of records management in support of service delivery at Rwanda Revenue Authority, Kigali Head Office to propose recommendations to enhance records management at the institution.

2.8 Records Management Policies

A records management policy contains guiding principles for influencing and determining decisions and actions, and a framework for creating procedures and services. According to ISO 15489 (2001) organizations define and document a policy for records management, the objective of the policy should be the creation and management of authentic, reliable, and useable records, capable of supporting business functions and activities for as long as they are required. Organizations ensure that the records management policy is communicated and implemented at all levels in the organization.

Mnjama and Wamukoya, (2007) government strived to establish records management legislation, policy, and procedures across the public service and integrate these with business functions, to produce records that have evidential weight.

2.9 Challenges in Records Management

Various challenges should be overcome to enable the implementation of an effective records management program in support of service delivery and also for good governance. The changes in technology and multimedia have brought new types of records into existence and therefore challenge the ability of the record keepers and those who are involved in managing these records, to capture them in a static or permanent form that enables them to provide evidence of business or administrative transactions (Park, 2011).

It is also common for missing files and documents to delay service to the public and for inadequate records keeping practices to make it difficult to trace the movement of records (Kemoni and Ngulube, 2008).

Corruption is also an issue in records management, as anti-corruption initiatives are introduced to enhance economic performance, increase accountability and strengthen civil society which depends on proper records keeping. Fraud and corruption can jeopardize the bright future of many organizations and weaken service delivery in most government departments. One of the key tools in preventing and tracking fraud and corruption is proper records management.

If properly managed, records can be used to investigate and prove fraud and corruption and carry out meaningful audits and review government actions. It is mostly with reliable, authentic, and accurate records that an organization or government entity can track and charge a person responsible for activities considered as fraud and corruption. However, without complete records, everything might be considered allegations that are difficult to prove. Poor records management creates an opportunity to commit fraud and corruption (Thurston, 2005).

Furthermore, Benfell (2002) highlights some of the IT challenges that should be prevented in electronic records management, such as unintentional destruction/alteration by users or administrators, unauthorized retrieval, and saving in other personal repositories like PC hardware or e-mails.

Johnson and Bowen (2005) also point out that the issue of trust should be considered in introducing records management for security reasons; hence there should be a risk analysis to avoid fraudulent actions through the system. The biggest problem faced by many service-based organizations is not the generation of revenue, but rather its collection. The City of Kigali has many sources from which to collect revenue. However, lack of relevant information, poor planning, resource limitations, and lack of administrative systems render revenue collection and financial management very difficult. Revenues are also not collected due to several reasons. For example, information on business such as location, date of registration, type of business, change of business, owner of the business, and his/her contract is difficult to collect, manage and monitor.

In Rwanda Revenue Authority, accounting software is often insufficient and is mainly being used to process accounting information such as receipts and payments, thus there is a need to improve on many aspects of accounting systems in Kigali. In particular, the areas of stock control and financial management reporting. Finally, the accounting software in Kigali was located in only one personal computer without any secure backup system. Financial records were incomplete and kept in formats not conducive for effective financial analysis, which complicated revenue collection records management (KIST, 2001).

2.10 Recommendations on Records Management

According to Nengomasha (2009), the reliability of the electronic records archive system should regularly be tested and maintained after being constructed. Duplicate copies or a backup system is a necessity since records storage media, whether magnetic or optical technology could fail or become obsolete. It is clear that public institutions also need a disaster management and recovery plan for their records to survive even after any type of disaster like fire, water, vandalism, and theft. Records management training, courses, and workshops also need to cover the scope of professional management of digital or electronic records (Ngulube, 2007).

People need to be trained through training and education with the skills, knowledge, and ability to establish the necessary records-keeping infrastructure (Johare, 2006). Records and archive management staff need to be trained and retrained in the new skills and competencies for effective operation in the new technology. In addition, physical records should be digitalized. It is hectic with the physical records management as it affects

retrieval turnaround time and availability of records. Archives need to have a turnaround time norm for records. The electronic records management system needs to be introduced to resolve to misfile, missing files, untidy filing, high records demand, and to avoid taking long to retrieve records. Senior management should refrain from sending incompetent officials from other units to the registry to avoid long waiting times due to the officials' laziness and incompetency. Also, there is a need to identify information technology products that are user-friendly, cost-effective, and environmentally sensitive to preserve valuable resources. Several authors have indicated that a key factor in meeting the ERM challenge is the provision of education and/or training for employees and potential employees, for example, students. This proposition is grounded in the belief that ERM can impact government efficiency and effectiveness (Johare, 2006).

Johare (2001) notes that managing records in the digital environment is a major challenge, but they argue the training should be provided at the appropriate level of detail and in the appropriate areas of the subject and commensurate with roles and responsibilities so that these people can discharge, both effectively and efficiently, their responsibilities for managing records in the digital environment.

According to Johare (2006) to face the ERM challenges, the different records keepers need to be made aware and informed of their roles and responsibilities regarding ERM. They need to be educated and trained afresh. Several RM standards have been issued by national archives and the International Standards Organization (ISO) to guide the management of the digital records.

Parer (2001) indicates that archives should be responsible for setting mandatory standards for the creation of digital records and that archival legislation should specify that such standards are binding on all government agencies and that compliance should be the responsibility of each agency's chief executive. Legal requirements provide a powerful incentive for institutions to actively engage in ERM. Most governments have therefore provided a legislative framework to assure the accuracy and comprehensiveness of the records they make. Laws such as public record laws or archival legislation enable ERM readiness.

According to the Cumming (2005), the responsibility for records management should be shared among recordkeeping organizations, records users, and the National Archives and Records Service deals with digital records including e-mails and provides for their long-term preservation in a demonstrably authentic and reliable form.

2.11 Knowledge Gap

According to the authors and scholars of the studies mentioned above such as Noluvuyo Kanz (2010) who investigated the role played by records management in an organization. Sostina S. Matina (2019) investigate records management practices in selected primary schools in Zimbabwe; Pemberton (2003) records management is about overseeing the creation and use of forms, correspondence, and other records; Pemberton (2003) further recognizes that records management promotes good governance; Shepherd (2006) records as managed as part of an appropriate records management system; Sebina (2004) good governance as predicated on the adoption of functional records management; Kemoni et al, (2007) argue that the keeping of records and storing of information in an

organization; Pemberton (2003) emphasizes that records document the origin, evolution, and operation of government; Angela Ewhonne Nwaomah (2017) records information management is regarded as one of the pillars of any organization and Konstantinos Manikas (2015) focuses on the concept of records management (RM) and electronic records management (ERM); have all contributed so much on the current study and it is evident from the preceding literature review that record management in relation to service delivery has been studied at length in many different contexts around the world.

As a result of this wide-ranging research, many useful findings and conclusions have been arrived at. But most of the studies above have not addressed the area of Rwanda as scarcity or shortage of study in this area. It is therefore in this study the existing gap covered by investigating the management of records of RRA.

2.12 Chapter Summary

This chapter has discussed records management programs and service delivery as presented in the literature. It introduces records lifecycle theory and focuses on the ISO15489 within which this research is positioned. The literature deals with an issue related to creating records in organization storage and retrieval, service delivery, ICT in records management, records management practices, and challenges of keeping records recommendations to improve revenue records management. The literature offers a recommendation in which to address many of the technical, cultural, and organizational issues in the management, preservation, and improvement of records management. The review then concludes with several recommendations that could improve records management and a statement of the knowledge gap.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents the methodology and procedures that were followed during data collection, including the research design, sampling design and size, sampling procedure, the instruments of data collection, validity and reliability of instruments, data collection procedure, and finally, data analysis and ethical consideration.

3.2 Research Methods

The study used mixed-methods study that combined quantitative and qualitative data collection and analysis. Quantitative research makes predictions by using measured amounts and ultimately described an event by using figures. By using numbers, the researcher has the opportunity to use advanced and powerful statistical tests to ensure that the results have a statistical relationship. Questionnaires were distributed to respondents, collected, and analyzed to come up with results in terms of statistical means and analyses.

Further, the study adopted qualitative research methods where interview schedules and questionnaires were designed in a manner to help disclose the behaviour and perception of target respondents concerning the topic of the study. The amalgamation of both qualitative and quantitative research methods enhanced the achievement of validity, reliability, credibility, applicability, and acceptance of the results of the study hence resulting in having a balanced study. In general, the combining quantitative and qualitative approaches have balanced out the limitations of each method and provided

stronger evidence and more confidence in the findings related to records management and service delivery in RRA.

3.3 Research Design

Research design refers to a map prepared by a researcher in advance purposively to answer the research questions. The research design ensured that data obtained by a researcher helped in answering the research questions more effectively (Zamboni, 2018). In respect of this study, survey design was applied within a case study which was considered to suit the mixed methods.

Under this research design, it included the elements of data collection, measurement of data with the respective tools, and the analysis of the data. This research ensured minimum levels of bias in the data collection method to improve both the internal and the external validity of the research done at RRA.

3.4 Study Population

This study was conducted at RRA Head Office in Kigali, the target population comprised 116 people that is Deputy Commissioners at RRA, Personal Assistants to Commissioners, Small and medium taxpayers Office, Trade management division officials, staff of the IT Support unit, staff of Operations policy and business development division and staff of Registry Unit.

The distribution of the by numbers of the Target population of the study is shown in table 3.1.

Table 3.1: Target Population

Participant Categories	Population
Deputy commissioners	8
Personal Assistants to DCs	8
Small and medium taxpayers Office	33
Trade management division	12
IT support department	18
Operations policy and business development division	27
Registry/Documentation Unit	10
Total	116

Source: *Survey Data, 2020*

3.5 Sampling Techniques

This study provided a framework for developing sampling designs in mixed methods research. First, it presented sampling schemes that have been associated with quantitative and qualitative research. Second, it discussed sample size considerations and provided sample size recommendations for each of the respondents.

The population was stratified into seven (Deputy Commissioners, Personal Assistants to Commissioners, Small and medium taxpayers Office, Trade management division, IT support department, Operations policy and business development division and Registry/Documentation Unit). Therefore, different strategies for sampling were used on each stratum that is random sampling and purposive sampling techniques to select respondents. In purposive sampling, the researcher relies on their experience and ingenuity to select respondents who seem to be appropriate for the research study. The researcher used a stratified sampling technique to select people based on the random procedure by grouping participants according to their categories. Thereafter, the

researcher used convenient sampling to select individuals from the strata as the key participants to take part in the study. The numbers were reached by selected staff with the highest qualifications and working experience to ensure that data was adequately informative and reliable.

The Deputy Commissioners were key informants since they were linked with the major revenue authority operations, decision making, policy formulation, implementation processes, and that generate and use records. Registry Unit staff and Personal Assistants to D. Cs were selected because they were involved in the management of records at various stages of their life-cycle. IT support staff handle the technicalities relating to IT infrastructure and resources and therefore inform the study about technology and systems management.

Small and medium tax payers' staff were selected because they were involved in the registration and deregistration of new taxpayers. Trade management division staff were involved in the classification of products and issues relating to international affairs.

3.5.1 Sample Size

Sample size stayed a count the separate samples or observations in any statistical setting, such as a scientific experiment or a public opinion survey. Though a relatively straightforward concept, the choice of sample size is a critical determination for a project. The small sample yields unreliable results, while an overly large sample demands a good deal of time and resources (Zamboni, 2018). In this study, the sample size was designated from the population of the study. This study used 5% of margin errors and the confidence level was 95%. The study applies the formula of Taro Yamane (1982)

$$n = \frac{N}{1 + N * (e^2)}$$

n = sample size N= Total population e= margin error

$$n = \frac{116}{1 + (116 * 0.05^2)} = 90$$

Table 3.2 Sample Size

Participant Categories	Population	Sample
Deputy commissioners	8	8
Personal Assistants to D.Cs	8	8
Small and medium taxpayers Office	33	15
Trade management division	12	10
IT support department	18	18
Operations policy and business development division	27	21
Registry/Documentation Unit	10	10
Total	116	90

Source: *Survey Data, 2020*

3.6 Data Collection Instruments

3.6.1 Interviews

The study used structured interviews to provide specialized information which might not be known to the general community, for example, a records management of RRA. The study used interview schedule to collect information from all the 8 Deputy Commissioners, 8 Personal Assistants to commissioners, 10 Trade Management divisions, and 10 respondents from Registry Unit. The responses were checked to ensure all the questions were answered to avoid return visits to respondents' offices. This technique was useful in seeking useful information for the study.

3.6.2 Questionnaires

Questionnaires were administered in the study and it was administered to 15 Small and Medium taxpayers, 18 respondents from the IT support unit, and 21 respondents from Operations Policy and Business Development Division.

3.8 Reliability and Validity of Research Instruments

A pilot study was done at RURA with the aim of pre-testing the level of understanding of each statement contained in the questionnaires before going to the field (RRA) of data collection. This helped to measure if the meaning of the statements were properly communicated as originally intended in each construct.

3.8.1 Validity of Research Instruments

Validity refers to the degree to which an instrument measures what it is supposed to measure. According to Kothari (2009), validity can be determined by using a panel of persons who shall judge how well the measuring instrument meets the standards. In designing the interview schedules which were the major data collection instruments, the researcher was guided by the study objectives and the research questions.

To eliminate the ambiguity during interviews and questionnaires, the researcher clarified any questions and information that was not clearly understood by the respondents thus ensuring that only relevant responses were recorded. Research validity is based on the accuracy of data collection instruments.

The researcher also did construct validity by using confirmation factor analysis (CFA) and this was done to determine the covariance between the main construction and the items.

3.8.2 Reliability of Research Instruments

To ensure the reliability of data, the interview schedules and questionnaires used for data collection were carefully designed so that the questions could be understood and answered correctly. Reliability data was ultimately achieved which Kothari (2004) describes as the measure of the degree to which a research instrument yields consistent results or data after repeated trials.

In the data collection process, the researcher engaged in a pilot test to ensure the similarity of respondents' contributions in giving information. During this research, only two weeks were enough to gather the required data. However, reliability measures assisted to measure the similarity of results needed by the researcher on the quality of data to be collected by the use of the questionnaire.

For this study, the questions of key format interviews were given to different groups of respondents two different times to check if they gave the same view in terms of responses. Here, the researcher did a pre-test of Cronbach's Alpha of 0.70.

Table 3.3: Legend Cronbach's Test of Reliability

Cronbach's Alpha	Internal consistency
$\alpha \geq 0.9$	Excellent
$0.8 \leq \alpha < 0.9$	Good
$0.7 \leq \alpha < 0.8$	Acceptable (Surveys)
$0.6 \leq \alpha < 0.7$	Questionable
$0.5 \leq \alpha < 0.6$	Poor
$\alpha < 0.5$	Unacceptable

Source: *Researcher's Pilot study (2020)*

In testing reliability, the sample of 9 respondents from Rwanda Utilities Regulatory Authority - RURA were involved in pre-testing the data collection instruments before administering to RRA respondents. Thereafter, the results obtained were analyzed by using an interval statistic pre-test of Cronbach's Alpha that equals 0.70 of correlation between the variables under study.

Table 3.4: Reliability Statistics from Pre-Test

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.758	.772	9

Source: *Pre-test of reliability (2020)*

Pre-test result show's reliability statistics of 0.758 (e.g., 75.8%) categorized on $0.7 \leq \alpha < 0.8$ as acceptable (Surveys).

3.9 Data Analysis

Kothari (2009) states that data analysis involves several closely related operations which are performed to summarize the collected data and organize it in a manner that answers the research questions. The data collected was analyzed thematically and statistically in line with the objectives and research questions of the study. Tables and percentages were

used to reveal the relationships between various variables. The researcher used the analyzed data to answer the research questions.

The data obtained from respondents selected from both companies were edited, coded, and made statistical tables by using various methods of data analysis. After processing data, the concern was to put the responses into meaningful categories where it consisted of editing, coding, recording, classifying, and tabulation. SPSS was employed in analyzing quantitative data and qualitative data was analyzed thematically.

3.10 Ethical Consideration

The researcher received clearance from both Moi University, and the RRA to conduct research from Rwanda Revenue Authority then proceeded to collect data from the selected respondents after receiving clearance from the Rwanda Revenue Authority at Kigali Head Office. The respondents were informed of the intended study by providing clear and accurate information about the research before beginning the study. They were informed about the aim and objectives of the study.

For this study, both quantitative (which collect variables and quantities) and qualitative technique (which collect attributes and qualities) were adopted. The researcher followed the freedom of participation by respecting the rights and privacy of the respondents. Ethical conduct is a must for any research involving human beings, animals and other living things.

For instance, asking permission and informing concerned persons of these research objectives were applied. The humble request of participants' time and willingness to

respond, addressing to them inappropriate approaches to gain people's respect were practiced. Selecting respondents were done freely and fairly with no discrimination based on religion, sex, race, etc.

Other ethical issues included ensuring anonymity of respondents, ensuring the validity and informed consent of the human subjects, avoiding embarrassing questions that caused psychological harm to respondents, and concealing research findings after completion of the research. The variables that form the basis of ethics include honesty, integrity, courtesy, and privacy.

Consent was also sought from the respondents on the telephone before their participation. The respondents were also informed of confidentiality when they were interviewed, with further written assurance on the interview schedule of confidentiality and the freedom to choose to answer questions.

3.11 Chapter Summary

In summary, this chapter discussed the research methodology applied in conducting the study. The research plan discussed entails the design of the research, sampling methods as well as data collection methods and instruments.

This is because the research procedure is all about the population, sampling method, instrumentations, data processing, and making meaning from the processed data. Since this study used a mixed-method, qualitative data, and quantitative data were collected and analyzed using mixed data collection and analysis techniques. The data collection instruments used were validated interviews schedules and questionnaires.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS, AND INTERPRETATION

4.1 Introduction

This chapter presents, analyses and interprets the findings of the study. The data presentation was based on thematic analysis where themes were derived from the study objectives. The data collected and analyzed were both qualitative and quantitative and the analysis took into account the study objectives. Therefore, the data presentation was structured along with the study objectives and research questions.

The following is the sequence of data presentation, analysis, and interpretation: categories of respondents and response rate; the business processes and the records generated by the business activities at RRA; the current records management system at the RRA; policies currently guiding records management at Rwanda Revenue Authority; challenges faced by the staff in keeping revenue records at RRA; the strategies to improve the management of Revenue Records at RRA; and discussion of findings from RRA.

The study findings are presented as per the respondents' categories which comprised eight categories of respondents, namely: deputy commissioners, personal assistants to D.Cs, Small and medium taxpayers, trade management division, IT support department, documentation unit /registry department, operations policy, and business development division. Tables have been used to summarize and illustrate the findings.

4.2 Categories of Respondents and Responses Rate

The study targeted a total of 90 respondents comprised (8) deputy commissioners, (8) personal assistants to commissioners, 15 small and medium taxpayers, 10 staff from the

trade management division, 18 respondents from the IT support unit, 21 respondents from operations policy and business development division and 10 respondents from registry unit.

From the sampled population, only 82 respondents were available and were ready to participate in the survey. This means that the response rate was 91 percent, and they were distributed as indicated in table 4.1.

Table 4.1: Responses Rate from Respondents in RRA

Stratification of Departments	Sample size	Response Rate	Participation rate (%)
Deputy commissioners	8	8	100
Personal Assistants to D.Cs	8	8	100
Small and medium taxpayers Office	15	13	87
Trade management division	10	10	100
IT support department	18	16	89
Documentation /Registry department	10	9	90
Operations Policy & business development	21	18	86
Total	90	82	91%

Source: Researcher Analysis Of Data, (2020)

Findings in Table 4.1 confirmed that out of ninety (90) respondents sampled, eighty-two (82) respondents participated were able to return the filled key formats interview questions and this gave a response rate of 91%. The researcher proceeded with the analysis of the data from 91% of participants and the response rate is regarded as satisfactory for this study. According to Babbie, and Mouton, (2001:261) some rules of thumb about the return/response rate are that a response rate of 50% is adequate for analysis and reporting, 60% is good and above 70% is very good.

4.3 Profile Background Information of Respondents

This section provides the demographic characteristics of the respondents in the study. It was used as a basis for further analysis of the specific research objectives and their findings using descriptive statistics, frequency tables, and percentages.

Demographic analysis was performed since demographic phenomena affect respondents' social and economic behaviours. It was important to find out from the respondents their age, gender, and educational background. The data captured included respondents' gender, age, level of education, and the number of years one had worked with the Rwanda Revenue Authority. The demographic characteristics analyzed for examination are summarized in table 4.2.

Table 4.2: Respondent Demographics Information

Demographic factor		Frequencies of Respondents	Percentage (%) of Respondents
Gender:	Male	36	44.2
	Female	46	55.8
Total (N= 82)			
Age:	19 – 25yrs		
	26 – 32yrs.	2	2.3
	33 – 39yrs	25	30.2
	40- 46yrs	21	25.6
	47 and above	23	27.9
Total (N= 82)		11	14.0
Level of Education			
	Secondary		
	Tertiary	23	28.6
	University	21	25.7
Total (N= 82)		37	45.7
Work Experience	0-5 years		
	6-10 years	40	48.8
	11- 15 years	27	32.6
	21-25 years	13	16.3
	Over 25 years	2	2.3
Total (N=82)		-	-
		82	

Source: Researcher (2020)

Findings in Table 4.2 showed that 46 (55.8%) were female and 36 (44.2%) were male participants who took part in the research survey.

In terms of respondents' ages, 2.3% (2) respondents were in the age range 19-23 years, 25(30.2%) were in the age range 24-28 years, 21(25.6%) were in the age range 29-33 years, 23 (27.9%) were in the age range 34-38 years 11 (14%) were in the age range 39-43.

The research findings on the level of education attainment showed that the main level of education of the participants was identified to be the University level 37 (45.7%) with only 23 (28.6%) being below tertiary level.

The research findings on work experience showed that 40(48.8%) research participants had work experience in the range of 0-5 years, 27(32.6%) were in the work experience range of 6-10 years, seven 13 (16.3%) were in the range 11-15 years, and 2 (2.3%) person was in the range 21-25 years of work experience.

From the perspective of background information (age, level of education and work experience), it was noted that the respondents had the academic qualifications as well as work experience to deliver concrete, compressive and efficient record management which could enhance service delivery and over and above offer best practices in records management. Further, from the statistics from background information, if personnel concerned with records managements are skilled and up skilled then RRA records management will be a reference point to other organization on the management of records.

4.4 What are the Business Processes and Activities that Generate Records at RRA?

It was found that a business process of RRA is a collection of related, structured activities or tasks that produce a specific service or product that serve a particular goal. It begins with a mission objective and ends with the achievement of the business objective. There are also three types of business processes such as management processes, that is processes that govern the operation of a system; operational processes, that is processes that constitute the core business and create the primary value stream; and supporting processes, which support the core processes of RRA.

During this research, the first objective of the study was to conduct a business process to understand the kinds of activities that constitute the business processes of RRA and the types of records generated by these processes. An understanding of the business activities of the respondents was useful in establishing the importance of records generated by the business activities at RRA.

It was also intended to give an understanding of the business processes of RRA. The respondents in each category were asked about the business activities and the records created and received as a result of these activities. In the responses, they gave the responses about the business processes and the records generated by the business activities at RRA as follows.

4.4.1 Feedback from Deputy Commissioners of RRA

These were the key informants for this study since they were mainly engaged in the decision-making and policy formulation process. A total number of 8 (100%) deputy

commissioners were interviewed. From their responses, the following were noted as the main business processes of RRA:

- Strategic planning for the institution on matters of innovation, expansion, and employment.
- Advice the board members on issues concerning the institution such as litigation.
- Management and accounting for funds by approving procurement of goods and services,
- Risk identification and management, treatment, analysis, prioritization, evaluation, preparing activity reports and business plans.
- Facilitating customs officers whenever needed and preparation of reports for all departments.

Responses from deputy commissioners of RRA about records generated by the business activities of RRA were confirmed as follows: Administrative records resulting from day-to-day activities like policy and strategic records, maintenance, purchase records. Personnel records detailing issues such as disciplinary, staff development, expenditure, and labour requirements. Financial records such as budgetary records, expenditure receipts, and account statements.

In and out correspondences, minutes, statistical records; Research papers, audit reports. Activity reports, for example: purchase reports, payment reports. The data from the respondents indicated that the deputy commissioners of RRA were engaged in essential business processes which determined the continued existence of the institution (RRA).

Their activities resulted in the generation of important records for example; preparing activity reports and business plans.

4.4.2 Feedback from Personal Assistants to D. Cs

The study sought to establish the business activities of the personal assistants to DCs and the records generated. All 8 (100%) respondents were interviewed. The confirmations of Personal Assistants to D. Cs about the business processes of RRA show that were: receiving clients; acting on incoming and outgoing correspondences, and organizing meetings.

The responses from Personal Assistants to D. Cs about records generated by the business activities at RRA confirmed that there were: correspondences; minutes of meetings, internal memos; registers and reports, circulars, notices; administrative records, and personnel records.

During this research, when asked how Personal Assistants to D.Cs were engaged in business processes activities to generate important records at RRA and [PA to D.C 2] had this to say:

The business processes activities which generated important records required proper management for the efficient running of RRA where some of the records created by their activities included: administrative records, personnel records, correspondences, minutes, reports, circulars, notices, advertisements, reports, audit reports, internal memos, and circulars.

4.4.3 Feedback from Small and Medium Tax Payers Department

During the study, the respondents from small and medium taxpayers of RRA were asked to explain the business activities which they engage in as part of their work and the records generated by these activities.

The responses from small and medium taxpayers of RRA about their business processes confirmed were: receiving and keeping declarations of taxpayers; issuing of Tin numbers to new taxpayers; registration of taxpayers; registration of new motor vehicles; renewal of number plates; and replacement of yellow cards.

The small and medium taxpayers confirmed that the records generated by the business activities in RRA are as follows: declaration receipts; bank slips; audit reports; client files and registration forms; E-records databases; and Paper records. i.e., declaration forms, databases of motor vehicle(s).

When asked how Small and Medium Tax Payers {SMTP) of RRA performed their duties regarding the business process? *According to the testimony of [SMTP]:*

They performed the duties which generated many records which had to be properly maintained and availed when required to avoid risks to business operations by doing declaration receipts; Bank slips; Audit reports; client files and registration forms; E-records databases; and paper records. ie declaration forms, databases of motor vehicle(s).

4.4.4 Feedback from Trade Management Division of RRA

The survey sought to establish the business processes and the records generated by the business activities at RRA in their sections. The respondents indicated that they were tasked with various kinds of business processes and the records generated by the business activities.

Responses from the trade management division of RRA about business processes were legal advisory; trade statistics; tariff and classification of products; rules of origin; and issues relating to international affairs. The responses from the trade management division on records generated by the business activities at RRA based on: documents generated by declarations; correspondences replied depending on issues to be solved, and reports; registers; and external correspondences

4.4.5 Feedback from IT Support Department of RRA

The respondents from the IT support department of RRA were asked to ascertain the business processes and the records generated by the business activities at RRA in their department. Only 16, (89%) of the sampled respondents participated in the survey. In their responses, they gave the following business processes and the records generated by the business activities were; network and system management; server management; telephone system management database; and application management i.e., HR, customs, finance. The support department responses on records generated by the business activities at RRA: registers used for backups; support request forms; e-records databases request form; resignation letters, registration forms, support request forms; electronic and manual records.

When asked if the IT department at RRA has any role in managing electronic records in RRA, the response was [IT 1]:

...the IT department only provides and maintains the servers to keep their electronic records but has no control over the kind of records stored on the servers since the decision on what is to be stored on the servers is determined by the users. The IT staff was mainly charged with the responsibility of ensuring information security in RRA which surmounted to handling the threats to electronic records.

4.4.6 Feedback from the Documentation/Registry Department of RRA

This section illustrates the feedback from the Documentation/Registry department (DRD) of RRA where the respondents were asked to indicate the business activities that they are engaged in and records generated or received in these activities. The 9(90%) participants in this category explained the business process which they engage in as part of their work and they cited the following responses:

Receiving and dispatching of files; the opening of files; retrieval of records for access including naming, storage, and availing of records on request e.g. yellow card duplicate; filing records from various sections; the opening of files and data entry; storage and retrieval of files; and disposition of records i.e. physical check-up to identify non-current records and storing them separately as archives. Documentation department responses on records generated by the business activities at RRA confirmed that: registers; file tracking slips; invoicing, receipts, bank slips; registers, and activity reports.

When asked how the documentation department of RRA has the responsibility of protecting records; the response was [DRD 3]:

The responsibility of protecting records throughout their life-cycle and availing them promptly when required, and this meant that safeguarding the records from any risks or threat. We have different business processes activities to accomplish in RRA such as receiving and dispatching of files; the opening of files; retrieval of records for access including naming, storage, and availing of records on request e.g. yellow card duplicate; Filing records from various sections; the opening of files and data entry; storage and retrieval of files and disposition of records at RRA.

4.4.7 Feedback from Operations Policy and Business Development Division of RRA

The researcher further sought to find out from the respondents, the business process carried out and records generated or received from the activities in operations policy and business development division. The 18 (86%) participants in this category cited the following responses: collecting taxes; educating clients to understand processes and procedures; facilitating clients in doing their businesses by giving them all information needed; simplifying procedures making them understandable to clients; and preparation of business plans and ensuring that they are done.

The operations policy and business development division responses on records generated by the business activities at RRA were: mainly declaration documents processes and procedures, reports, letters from taxpayers, and international organizations; client registration forms; correspondences from clients; and revenue collection statements.

The findings from respondents about business processes and records generated by the business activities at RRA revealed that business activities of RRA are collecting taxes, facilitating clients in doing their business, facilitating trade, simplifying procedures, preparation of business plans, and ensuring that they are done.

Receiving and dispatching of files, the opening of files, filing records from various sections, retrieval of records for access including naming, storage, and availing of records on request. Other activities include; the storage and retrieval of files; the disposition of records by carrying out physical checks to identify non-current records and storing them separately as archives.

The findings showed that there are various reasons which are important to make the records at RRA such as monitoring and evaluation of business processes and for future reference, facilitating the organization to know which revenue has been collected, knowing whether the business plans were prepared, and implemented and ensure in service delivery. Therefore, records management is a crucial element in the whole operations of RRA. The RRA should understand the importance of proper records management because it helps in creating, organizing, and maintaining records to ensure evidence of the activities done in RRA.

4.5 How does Records Management System Support Records Management at the RRA?

This section presents the study findings on the current state of records management at RRA. This was necessary to identify how the existing records management practices are consistent or inconsistent with the best current record management practices to improve the operations within RRA. To address this, all the 82 participants in this study were asked questions to solicit their opinions about: storage of records at the RRA; frequency of filing office documents at the RRA; the kind of records management system practiced at the RRA; records monitoring, control and management at the RRA; the phases of the record life-cycle at Rwanda Revenue Authority; organizational file plan at the functional unit level; availability of vital records program that serves as a back-up; availability of records management training program; and periodic audits and assessment.

4.5.1 Feedback from Respondents about Storage of Records at the RRA

Storage of information is a process in which a user seeks to store information for future reference, and this is done at RRA for the preservation of records. There are many methods of storing and retrieving records, but amongst the methods used for electronic records is the digital records management system.

It is a system that uses electronic document and records management software to collect, organize, and categorize digital records to facilitate their preservation, retrieval, use, and disposition. It is used to support the creation, use, and maintenance of electronically created records to improve an organizational workflow. The respondents were asked to indicate how they store records at Rwanda Revenue Authority. The results are illustrated in table 4.3.

Table 4.3: findings show that Records are Stored at Rwanda Revenue Authority

Response	Frequency	Percentage (%)
Manual	12	13
Electronic	8	9
Both	62	69
Total	82	91

Source: Fieldwork, 2020

Table 4.3 demonstrates clearly that 12 (13%) keep their office documents manually, 8 (9%) store their records electronically while 62 (69%) store their records in both manual and electronic formats. The results show that majority of the respondents used both manual and electronic forms in data storage making the retrieval of records easy.

4.5.2 Feedback from Respondents on Frequency of Filing Records at the RRA

The records management used by RRA oversees the creation and use of forms, correspondence, and other records, setting up filing and indexing systems and other means of ensuring easy, rapid access to the information in records. Hence, the frequency of filing records at the RRA was confirmed by various respondents during this study. The respondents were asked to indicate how often they file records at Rwanda Revenue Authority. The results are illustrated in Table 4.4.

Table 4.4: How often do you file the Office Documents in the RRA

Response	Frequency	Percentage (%)
Daily	49	54
Weekly	25	28
Monthly	8	9
Total	82	91

Source: Fieldwork, 2020

Table 4.4 showed that the majority of the respondents 49 (54%) file their correspondence daily, 28% weekly while the least percentage, 8% file every month. This showed how Rwanda Revenue Authority attaches importance to their records hence the need to maintain the records on daily basis.

4.5.3 Feedback of Respondents on the Kind of Records Management System Practice at the RRA

During this research at RRA, it was found that records are any information generated, kept, and maintained as evidence and information by any organization or persons, towards the goal of fulfilling legal obligations in business transactions.

While, records management promotes good governance by making it easy for program administrators to locate and use information needed to monitor programs, ensure administrative continuity, and make informed policy decisions at RRA. The respondents were asked to indicate the kind of records management system practice used at Rwanda Revenue Authority. The results are illustrated in Table 4.5.

Table 4.5: Kind of Records Management System Practice at the RRA

Response	Frequency	Percentage(%)
Centralized	-	0
De-centralized	82	91
Other	-	0
Total	82	91

Source: Fieldwork, 2020

Table 4.5 points out that de-centralized records management system is being practiced in the Rwanda Revenue Authority. None of the respondents reported practicing centralized records management system at RRA. This shows that records are secured in various units/sections/departments, hence one unit/department cannot have access to another department's records without permission hence inconveniencing people who need the records.

4.5.4 Feedback of Respondents on Records Monitoring, Control, and Management at the RRA

The performance of the RRA is critical to the success of the Government of Rwanda's economic and social reform programs. The Authority works to create an improved tax environment, which encourages enterprise and helps to promote international trade and

sustainable, long-term economic growth. The most important task is and continues to be, the maximization of revenue collection.

RRA's success in this depends partly on various factors such as records monitoring, control, and management at the RRA. This helps in measuring the performance of every department and the organization as a whole referring to the recorded information. At the end of every month, the achievement is measured against the performance indicators in the scorecard and shortfalls or over-performance are analyzed and corrective action is taken where appropriate. This maintains the balance of resources between the different activities of RRA. Considering the importance of the business plan, RRA staff is urged to read and internalize this document.

All RRA managers own this business plan as it helped them in monitoring and evaluating performance in their respective areas. Reporting on the progress made on every activity was ensured through weekly flash reports, monthly, quarterly reports, and annual reports. It was noted that all departments are expected to respect the set timeline. The respondents were asked to indicate the person responsible for monitoring and controlling records management and retrieval at the Rwanda Revenue Authority. The results are illustrated in Table 4.6.

Table 4.6: Officers in Charge of Records Monitoring, Control & Management

Response	Frequency	Percentage(%)
Record Manager	-	0
Officers	82	91
Others	-	0
Total	82	91

Source: Fieldwork, 2020

Table 4.6 specified the officers in charge of records management in the Rwanda Revenue Authority. All the 82 respondents, representing 91% indicated that individuals in their various units/sections/departments were in-charge of records management. None of the respondents were against this assertion. The results of the study suggest that none of the respondents stated they have a records manager or any other appointed officer who monitors and controls records.

This is contrary to the recommendation made by Kanzi (2010) that for sound records management practices to take place, heads of institutions should designate or appoint a record manager who will develop and implement records management policies endorsed by the head of the organization and the top management team. Therefore the absence of records managers within the various units, sections, and departments is a serious problem yet the records managers should develop a records management policy, retention, and disposal schedule drawn up as a result of applied best practice that is based on records surveys, analyses, and agreements with business units.

4.5.5 Feedback on the Phases of the Record Life-Cycle at Rwanda Revenue Authority

According to the lifecycle theory, the transition of records from one phase to another occurs in a linear, rather than cyclical fashion. However, the author suggests that there are alternatives to the lifecycle phases of creation, use, and destruction, as preservation in an archive provides an opportunity for secondary use, through which the disposal phase of a record can be postponed indefinitely.

However, the foregoing description of the theory separates records management into the functions of records managers, who are responsible for the primary use of documents, and archivists, who manage records for secondary uses, after their useful life is over (Bantin, 2008).

It was found that this life cycle encompasses the interrelated and interdependent phases of records creation or collection, records maintenance, and use, and records disposition. Phase I, creating records, includes the early capture of records to provide adequate and proper documentation of government activities. This is achieved by complying with record-keeping requirements established by department policy and at each site.

Phase II, using and maintaining records, includes document control; files and filing equipment management; identification and maintenance of vital records (disaster recovery and rights and interest's records), quality assurance records, and records requiring protection for national security reasons. Temporary electronic systems, such as Instant Messaging, cannot be used for conducting official departmental business.

Phase III, records disposition, includes appraising (placing value on) and scheduling records, retiring, storing and retrieving records, and preserving historical records. Records that have reached the end of life may be destroyed or transferred at the time specified in the records schedules.

Based on the lifecycle theory, they would like to know the record life-cycle of Rwanda Revenue Authority (RRA) where the respondents were asked to indicate how many

phases of the record life-cycle at Rwanda Revenue Authority. The results are illustrated in Table 4.7.

Table 4.7: Record Life-Cycle of Rwanda Revenue Authority

Response	Frequency	Percentage (%)
Five	14	16
Four	39	43
Three	29	32
Other	-	-
Total	82	91

Source: Fieldwork, 2020

From the table, it is clear that a majority of the respondents 39 (43%) were in the assertion that records life-cycle has four phases, 29(32%) said it has three phases, 14 (16%) also said it has four stages while none of them made mention of phase one or two. The illustration shows that Rwanda Revenue Authority records pass through four phases (from creation, through use, and maintenance to ultimate disposal) of the life-cycle which agrees that the activities of records management programs are developed upon the records management concept which has several phases that explain the stages or status of records, from creation, through use and maintenance to ultimate disposal (Erlandsson, 1997). Generally, RRA uses Record life cycle phase III which is records disposition, includes appraising (placing value on) and scheduling records, retiring, storing and retrieving records, and preserving historical records of RRA

4.5.6 Feedback on the Organizational File Plan at Functional Unit Level

A file plan of RRA at the functional unit level, the revenue targets for 2007 including non-tax revenues amount to Rwf 213.4 billion. The revenue targets for 2006 amounted to Rwf182.5 billion including nontax revenues. This is 16.9% growth in 2007 compared to

the targets of 2006. Budgetary plan considerations refer to the approved rate by the Government which is 2.6% of the total collected revenue as retention to finance the RRA's expenditure budget. Although this approach allows timely availability of funds to the RRA, experience has shown that this ratio is below the RRA requirements to meet the ever-increasing demands. RRA retains Rwf 5.548 billion yet the overall budget is Rwf 8 billion which is 69% of the required budget. Authority shall seek to ensure that it has the necessary financial resources needed to enable it to achieve all of its objectives most efficiently and effectively.

During the research, the respondents were asked to indicate whether Rwanda Revenue Authority (RRA) has an organizational file plan at the functional unit level that promotes easy locating of records without difficulties. The results are illustrated in Table 4.8.

Table 4.8: An organizational File Plan at Functional Unit Level

Response	Frequency	Percentage (%)
Yes	36	40
No	40	44
Not sure	6	7
Total	82	91

Source: Fieldwork, 2020

Table 4.8 depicts those 36 (40%) respondents indicated yes that RRA has an organizational file plan at functional unit level that promotes easy locating records without any difficulties, 40 (44%) indicated No while 6 (7%) indicated that they were not sure. The results show that the majority of Rwanda Revenue Authority employees do not have a file plan that guides them on the allocation of the file reference number for easy records retrieval.

4.5.7 Feedback on the Availability of Vital Records Program that serves as a Back-up

The respondents were asked to indicate whether Rwanda Revenue Authority has a vital records program that serves as a backup in case of a disaster. The results are illustrated in Table 4.9.

Table 4.9: Vital Records Program that Serves as a Back-Up in Case of a Disaster

Response	Frequency	Percentage (%)
Yes	42	47
No	25	28
Not sure	15	17
Total	82	91

Source: Fieldwork, 2020

Table 4.9 revealed that 42 (47%) respondents indicated yes that Rwanda Revenue Authority has a vital records program that serves as a backup in case of a disaster, 25 (28%) indicated No while 15 (17%) indicated that they were not sure. This implies that the majority of the respondents were in agreement that the Rwanda Revenue Authority has a vital records program that serves as a backup.

The study attempts to reflect on Records management, according to Cook (1993) is the principles, policies, and practices that are designed to provide economy and efficiency in the creation, organization, maintenance, use and retrieval, and disposition of records, which guarantee that unnecessary records are not made or maintained and that important records are preserved and available, when needed. The assertion is in line with Uwaifo

(2004) which states that generally records management must be guided by some level of confidentiality, proper maintenance, security, preservation of the content and context.

4.5.8 Feedback on the Availability of Records Management Training Program

The respondents were asked about the availability of trained records management staff in their departments, who were performing records management tasks. The respondents were asked to indicate whether Rwanda Revenue Authority organizes a records management training program annually to ensure that records are well maintained. The results are illustrated in Table 4.10.

Table 4.10: Existence of Records Management Training Program to Ensure That Quality Records are Kept

Response	Frequency	Percentage (%)
No	32	36
Yes	11	12
Not sure	39	43
Total	82	91

Source: Fieldwork, 2020

Table 4.10 revealed that 32 (36%) respondents indicated No, that Rwanda Revenue Authority has not put in order records management training program to ensure that records are well maintained, 11 (12%) indicated Yes while 39 (43%) indicated that they were not sure. This indicates that the administrative staff of the Rwanda Revenue Authority is not aware of the annual training program organized to ensure that records are well maintained. It is also contrary to Kanzi's (2010) belief that records office staff should be trained to equip them with the necessary skills to carry out their functions properly.

4.5.9 Feedback on the Periodic Audits and Assessment of the Clarity of Records Management Procedures

The respondents were asked to indicate whether Rwanda Revenue Authority organize Periodic audits and assessment of records management procedures. The results are illustrated in Table 4.11.

Table 4.11: Periodic Audits & Assessment of the Clarity of Records Management Procedures

Response	Frequency	Percentage (%)
Yes	36	40
No	2	2
Not sure	44	49
Total	82	91

Source: Fieldwork, 2020

Table 4.11 revealed that 36 (40%) respondents indicated yes that Rwanda Revenue Authority organize Periodic audits and assessment of records management procedures, 2 (2%) indicated No while 44 (49%) indicated that they were not sure. The result of the data analysis indicates that most records management staff are not aware of whether records management procedures are audited for clarity from time to time.

4.5.10 Adequacy of Data Privacy and Security of Records in the RRA

During the research process, the respondents were asked to indicate the person responsible for monitoring and controls in records management and retrieval at the Rwanda Revenue Authority. The results are illustrated in Table 4.12.

Table 4.12: Adequacy of Data Privacy and Security of Records in the RRA

Response	Frequency	Percentage (%)
Yes	59	65
No	18	20
Not sure	5	6
Total	82	91

Source: Fieldwork, 2016

Table 4.12 illustrates that 59 (65%) respondents indicated yes that Rwanda Revenue Authority has adequacy of data privacy and security of records, 18 (20%) indicated No while 5 (6%) indicated that they were not sure. This confirms the assertion that data privacy and security are adequate of records at Rwanda Revenue Authority.

Generally, records are a valuable business asset. They are the lifeblood of the organization's businesses and therefore should be treated with the utmost concern. One of the key ways organizations are held accountable for their actions is through evidence of business transactions in the form of records. Records and archives provide a platform to access information about past events. Without an organized records and archives management framework there is a deficit in information access created. Such deficit contributes to inadequate and improper decision-making within organizational and national establishments.

4.6 How Adequate are The Policies Guiding The Management of Records At Rwanda Revenue Authority?

During the research at RRA, the respondents were asked about the filing systems, policies, and procedures for creating and storing records where the policy should be endorsed by the Rwanda Revenue Authority's management structure.

4.6.1 Feedback from Respondents on the Policy and Filing System used by RRA

Understanding how to manage records requires understanding the legal context in which records can and should be created and managed. The legal and policy frameworks ensure that there is a strategic approach to building capacity to capture, process, store, use, conserve and preserve records for national heritage.

The respondents were asked to indicate whether adequate policies are guiding the management of records at RRA in support of service delivery. The main purpose of this question was to ascertain whether the Rwanda Revenue Authority had a formal records management policy in place and whether or not the administrative staff members were aware of it. The results are illustrated in Table 4.13.

Table 4.13: Availability of a Records Management Policy

Response	Frequency	Percentage (%)
Policy Operation	5	6
Not sure	4	4
No policy	73	81
Total	82	91

Source: Fieldwork, 2020

There was general uncertainty among the respondents as to whether or not the Rwanda Revenue Authority had a specific records management policy in place. The 5 (6%) respondents stated that they operated according to a policy on records management, 4 (4%) said that they were not sure whether Rwanda Revenue Authority has records management policies and procedures which facilitate how records are managed, and 73 (81%) indicated that there was no records management policy that they were informed about. The overall impression from this result was that the respondents were not aware

of any specific records management policy. The respondents who indicated that there was a records management policy, procedures, and a filing system were asked whether or not the policy, procedure, and filing system formed part of the Rwanda Revenue Authority's regulatory structure. Both responded in the affirmative.

Furthermore, the respondents who said that there was no specific records management policy in place at the Rwanda Revenue Authority were asked if they were aware of any plans to formulate a policy in the immediate coming years. None (0%) said yes, 29 (32%) said no, and 53 (59%) said maybe. The responses are shown in Table 4.14.

Table 4.14: Awareness of Policy Formulation

Response	Frequency	Percentage (%)
No	29	32
Yes	-	-
Maybe	53	59
Total	82	91

Source: Fieldwork, 2020

Table 4.14 illustrated data from respondents about awareness of the Policy Formulation used by RRA. Out of 82 respondents, 32% said “No” about Awareness of Policy Formulation ISO 15489-1, (2001: 5), which is also the theoretical framework of this study; stating that organizations should define and document a policy for records management. The objective of the policy should be the creation and management of authentic, reliable, and usable records, capable of supporting business functions and activities for as long as they are required. Organizations should ensure that the policy is communicated and implemented at all levels in the organization disappointingly RRA does not seem have a records management policy as stated in the findings. Policies are

important because they set out the goals that need to be achieved as well as the guidelines for implementing them.

The Rwanda National Archives Act (1979) formally established the National Archives with three main functions. These are Central Deposit which is receiving and processing documents transferred; Pre-archiving Services, developing policies, offering advice on records management, setting up retention and disposal schedules, facilitating records transfer; and Sensitization/ Awareness Campaign which is developing awareness of records issues. Rwanda National Archives emphasizes the development of records management policies that regulate records management activities.

4.6.2 Feedback from Respondents on the Processes and Procedure for Creating and Storing Records

The respondents were asked to indicate whether there are processes and procedures for creating and storing records in both paper and electronic format. The results are illustrated in Table 4.15.

Table 4.15: Processes and Procedures for Creating and Storing Records in both Paper and Electronic Format

Response	Frequency	Percentage (%)
No	18	20
Yes	19	21
Not sure	45	50
Total	82	91

Source: Fieldwork, 2020

Results from Table 4.15 showed that 19 (21%) respondents agreed that Rwanda Revenue Authority has processes and procedures for creating and storing records, 18 (20%) said No, while 45 (50%) were not sure. This depicts that the majority of respondents were not sure whether Rwanda Revenue Authority has records management processes and procedures which facilitate how records are managed.

Government agencies such as the RRA should ensure that their records are created and preserved following legislative provisions, processes, and procedures that give guidance to practice. Organizations should ensure that the processes and procedures are communicated and implemented at all levels in the organization. Sadly, RRA has processes and procedures but their records staff are not aware of. According to Chibambo (2003), a good records management framework consists of information-related laws, policies and programs, records management standards and practices, and the necessary qualified human resources to implement and manage the systems. The legal and policy frameworks ensure a strategic approach to building capacity to capture, process, store, use, conserve and preserve records and national heritage, and the Processes and procedures for creating and storing records are needed at RRA.

4.7 What challenges are faced in Records Management at Rwanda Revenue Authority?

The fourth objective was to identify challenges faced by the staff in keeping revenue records at RRA. Respondents were asked to list any challenges that they were facing about records management at the Rwanda Revenue Authority. The responses from the

interview revealed several challenges that were being experienced at the Rwanda Revenue Authority.

The challenges listed during the study at RRA included lack of professionalism in records management work due to lack of adequately trained staff in records management, which has in turn impacted negatively on the business processes; lack of awareness of the importance of proper records management practices; absence of records management program/policies. For instance, there were no Records management policy, no retention and disposition policy; limited storage space in terms of placing physical records; in the ability to distinguish historical records from those with temporary value; lack of training and workshops in records management; improper filing lack of skilled staff in systems and records maintenance e.g., digital preservation skills. Inadequacy of existing records and archives legislation; improper records management making it difficult in retrieving documents; lack of proper security for records affects the records management practices in the RRA; lack of professionally trained records managers contribute to problems of records management; inadequate records management staff to perform records management tasks; and insufficient level of awareness of the significance of records management about the business process in RRA. This is shown in Table 4.16.

Table 4.16: Challenges Faced in Keeping Revenue Records at RRA

Challenges	Frequency	(%)
Lack of Professionalism in records management work due to lack of adequately trained staff in records management which has been a negative impact on the business processes;	82	91
Lack of awareness of the importance of proper records management practices;	57	63
Absence of records management program/policies.eg no retention	82	91

and disposition policy;		
Limited storage space in terms of placing physical records;	49	54
Inability to distinguish historical records from those with temporary value;	74	81
Lack of training and workshops in records management;	57	63
Lack of staff with skills in systems and records maintenance e.g. digital preservation skills;	74	81
Inadequacy of existing records and archives legislation;	49	54
Improper records management makes it difficult in retrieving documents;	82	91
Lack of proper security for records affects the records management practices in the RRA;	82	91
Lack of professionally trained records managers contribute to problems of records management;	82	91
Inadequate records management staff to perform records management tasks;	57	63
A limited number of staff was inadequate; to serve the rising needs for better records keeping practices;	57	63
Inadequate resources to facilitate proper records management practices;	82	91
Insufficient level of awareness of the significance of records management about business process.	82	91

Source: Fieldwork, 2020

Findings in Table 4.16 showed the most cited challenges were lack of professionalism in records management work due to lack of adequately trained staff in records management which has been a negative impact on the business processes, lack of awareness of the importance of proper records management practices, absence of records management program/policies e.g no retention and disposition policy, limited storage space in terms of placing physical records, inability to distinguish historical records from those with temporary value, lack of training and workshops in records management.

The next challenges mentioned were: lack of staff with skills in systems and records maintenance e.g.: digital preservation skills, the inadequacy of existing records and archives legislation, Improper records management making it difficult in retrieving documents, lack of proper security for records affects the records management practices in the RRA, lack of professionally trained records managers contribute to problems of records management, inadequate records management staff to perform records management tasks.

The limited number of staff was inadequate to serve the rising needs for better records-keeping practices, inadequate resources to facilitate proper records management practices, Insufficient level of awareness of the significance of records management about business processes.

This implies that the majority of the respondents indicated that there were real challenges faced by the Rwanda Revenue Authority in the capture and preservation of records. This section demonstrated that Rwanda Revenue Authority still has a long way to go before it can achieve an effective record management program.

The Rwanda Revenue Authority lacks professional and qualified records management staff, resulting in the improper and poor management of records. There is a lack of evidence of a records management policy and procedures. The unavailability of a records manager also contributes to the Rwanda Revenue Authority straying in many records-related issues. Raising awareness about the importance of records management policies is therefore essential.

4.8 What are the Proposed Record Management Programs in Support of Service Delivery at Rwanda Revenue Authority?

The final objective of the study was to propose measures to be adopted for the improvement of the management of revenue records in support of service delivery. This information was essential since records management strategy plays a vital role in establishing and disseminating principles that influence recordkeeping behaviours within Rwanda Revenue Authority. Therefore, the study sought suggestions from the respondents on the ways to improve the records management to support service delivery in RRA. The study identified various strategic measures and policies to be adopted and the results are summarized in Table 4.7 below.

Table 4.17: Strategic Measures to Improve the Management of Revenue Records

Strategic measures	Frequency	(%)
Digitization of all records and the reduction or complete shift from the paper records to an electronic system to ease the work;	82	91
Employment of more professional records staff and provide them with the necessary support to help run records activities smoothly;	74	81
Improved use of ICTs in the management of records to ease the work therefore records management functions should be all automated;	82	91
All staff should be trained in records management because satisfying taxpayers in RRA depends on the availability and accuracy of required information;	57	63
Increase budget provisions for acquisition of modern ICT equipment to keep pace with modern technology;	66	73
Developing and implementing well-defined records management policy and keep revising it periodically;	49	54
Adoption of ISO 15489 records management standard as a code of best practice Sustainable staff development programs;	82	91
Create or capture records and associated metadata directly in standard formats;	66	73
Strategies to ensure the security of all records, whether physical or electronic;	74	81
Records management function should be incorporated into the	66	73

organization-wide strategic planning initiatives;		
RRA needs to appoint records managers whose responsibilities will be a compilation, implementation, maintenance, and utilization of approved filing systems and the records file plan;	49	54
RRA needs to train their records management staff who are not records management professionals to qualify for records management as well as organize workshops and seminars.	82	91

Source: Fieldwork, 2020

As shown in table 4.17, the most cited strategic measures by the respondents were: digitization of all records and the reduction or complete shift from the paper records to the electronic system; improved use of ICTs in the management of records to ease the work. Records management functions should be all automated; Adoption of ISO 15489 records management standard as a code of best practice Sustainable staff development programs.

RRA need to train their records management staff to have a qualification in records management; Employment of more professional records staff and provide them with the necessary support to help run records activities smoothly; Strategies to ensure the security of all records, whether physical or electronic; Workshops and seminars should be organized by the Rwanda Revenue Authority to train staff on records management; increase in budget provisions for acquisition of modern ICT equipment to keep pace with modern technology.

Create or capture records and associated metadata directly in standard formats; records management function should be incorporated into the organizational-wide strategic planning initiatives; All the staff should be trained in records management because satisfying taxpayers in RRA depends on the availability and accuracy of required

information; continuous records management training and auditing to enable long term solution in records management practices so as to support service delivery; RRA needs to appoint records managers whose responsibilities will be a compilation, implementation, maintenance and utilization of approved filing systems and the records file plan; Developing and implementing well-defined records management policies and keep revising it periodically e.g., retention and disposition policy. This implies that the majority of the respondents indicated that there were real challenges faced by the Rwanda Revenue Authority in the capture and preservation of records.

This section demonstrated that Rwanda Revenue Authority still has a long way to go before it can achieve an effective records management program. The findings of the study showed that respondents identified strategic measures to improve the Management of Revenue Records in RRA. The above suggestions elude to the fact that Rwanda Revenue Authority and Rwandan policy makers are aware of their needs and priorities. The suggestion that these issues be addressed as a priority suggests the need for the Rwanda Revenue Authority to take a proactive step to engage the Rwanda Revenue Authority stakeholders and ensure the issues bringing about challenges faced by the staff in keeping revenue records at RRA are addressed once and for all.

Records management occupies a strategic position in the efficient and effective management of the Rwanda Revenue Authority. It is central in the administration of the Rwanda Revenue Authority because it documents the planning and implementation of fiscal policy allowing proper monitoring of work. For example, a policy strategy is

important when a Rwanda Revenue Authority wishes to establish a framework for consistent and accountable recordkeeping practices.

4.9 Chapter Summary

This chapter has provided a presentation, analysis, and interpretation of the study findings in line with the objectives of the study. Suggestions put forth by respondents to improve records management practices at RRA have also been provided. The next chapter offers recommendations that need to be implemented to ensure the implementation of an effective records management program to support service delivery at RRA

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter presents a summary of the research findings based on the research questions. The chapter provides a conclusion derived from data presented and analyzed in chapter four and makes recommendations that are intended to improve an effective records management program in support of service delivery at RRA.

5.2 Summary of Research Findings

5.2.1 What are the Business Processes and Activities that Generate Records at RRA?

The responses from the study population indicated that main activities are: Strategic planning for the institution on matters of innovation, expansion, and employment; Advice the board members on issues concerning the institution such as litigation; Management and accounting for funds by approving procurement of goods and services; Risk identification and management, treatment, analysis, prioritization, evaluation; Preparing activity reports, and business plans; Facilitating customs officers whenever needed and preparation of reports for all departments.

When asked how personal assistants to D.Cs were engaged in business processes activities to generate important records at RRA, the main response was that "the business processes activities which generated important records required proper management for the efficient running of RRA where some of the records created by their activities

included: administrative records, personnel records, correspondences, minutes, reports, circulars, notices, advertisements, reports, audit reports, internal memos, and circulars."

Small and Medium Tax Payers of RRA performed their duties regarding the business process as they confirmed that "they performed the duties which generated many records which had to be properly maintained and availed when required to avoid risks to business operations by doing declaration receipts; Bank slips; Audit reports; client files and registration forms; E-records databases; and paper records. ie declaration forms, databases of motor vehicle (s)."

Responses from the trade management division of RRA about business processes were legal advisory; trade statistics; tariff and classification of products; rules of origin; and issues relating to international affairs. The responses from the trade management division on records generated by the business activities at RRA based on: documents generated by declarations; correspondences replied depending on issues to be solved, and reports; registers; and external correspondences

When asked if the IT department at RRA has any role in managing electronic records in RRA, the response was "the IT department only provides and maintains the servers to keep their electronic records but has no control over the kind of records stored on the servers since the decision on what is to be stored on the servers is determined by the users. The IT staff was mainly charged with the responsibility of ensuring information security in RRA which surmounted to handling the threats to electronic records."

When asked how the documentation department of RRA has the responsibility of protecting records; the response was "The responsibility of protecting records throughout their life-cycle and availing them promptly when required, and this meant that safeguarding the records from any risks or threat. We have different business processes activities to accomplish in RRA such as receiving and dispatching of files; the opening of files; retrieval of records for access including naming, storage, and availing of records on request for example: yellow card duplicate; Filing records from various sections; the opening of files and data entry; storage and retrieval of files and disposition of records at RRA".

The business processes and records generated by the business activities at RRA revealed that business activities of RRA are collecting taxes, facilitating clients in doing their business, facilitating trade, simplifying procedures, preparation of business plans, and ensuring that they are done. Receiving and dispatching of files, the opening of files, filing records from various sections, retrieval of records for access including naming, storage, and availing of records on request. Other activities include; the storage and retrieval of files; the disposition of records by carrying out physical checks to identify non-current records and storing them separately as archives.

The findings showed that there are various reasons which are important to make the records at RRA such as monitoring and evaluation of business processes and for future reference, facilitating the organization to know which revenue has been collected, knowing whether the business plans were prepared, and implemented and ensure in service delivery. Therefore, records management is a crucial element in the whole

operations of RRA. The RRA should understand the importance of proper records management because it helps in creating, organizing, and maintaining records to ensure evidence of the activities done in RRA.

5.2.2 How Does Records Management System Support Records Management at the RRA?

The feedback from respondents about Storage of Records at the RRA demonstrates clearly that 12 (13%) keep their office documents manually, 8 (9%) store their records electronically while 62 (69%) store their records in both manual and electronic formats. The results show that majority of the respondents used both manual and electronic forms in data storage making the retrieval of records easy.

The Feedback from Respondents on Frequency of Filing Records at the RRA showed that the majority of the respondents 49 (54%) file their correspondence daily, 28% of weekly while the least percentage, 8% file every month. This showed how Rwanda Revenue Authority attaches importance to their records hence the need to maintain the records on daily basis.

The Feedback of respondents on the kind of records management system practice at the RRA points out that de-centralized records management system is being practiced in the Rwanda Revenue Authority. None of the respondents reported practicing centralized records management system at RRA. This shows that records are considered secure in various units/sections/departments, hence one unit/department cannot have access to another department's records without permission hence inconveniencing people who need the records.

The Feedback of respondents on records monitoring, control, and management at the RRA show that 82 respondents, representing 91% indicated that individuals in their various units/sections/departments were in-charge of records management. None of the respondents were against this assertion. The results of the study suggest that none of the respondents stated they have a records manager or any other appointed officer who monitors and controls records.

The Feedback on the phases of the record life-cycle at Rwanda Revenue Authority is clear that a majority of the respondents 39 (43%) were in the assertion that record life-cycle has four phases. The illustration shows that Rwanda Revenue Authority records pass through four phases (from creation, through use, and maintenance to ultimate disposal) of the life-cycle which agrees that the activities of records management programs are developed upon the records management concept which has several phases that explain the stages or status of records, from creation, through use and maintenance to ultimate disposal.

The Feedback on the Organizational File Plan at Functional Unit Level depicts 36 (40%) respondents indicated yes that RRA has an organizational file plan at functional unit level that promotes easy locating records without any difficulties, while the rest either objected or were not aware.

The Feedback on the availability of vital records program that serves as a Back-up presented revealed that 42 (47%) respondents indicated yes that Rwanda Revenue Authority has a vital records program that serves as a backup in case of a disaster, with the rest disagreeing or were not sure. This implies that the majority of the respondents

were in agreement that the Rwanda Revenue Authority has a vital records program that serves as a backup.

The Feedback on the Availability of Records Management Training Program revealed that 32 (36%) respondents indicated No, that Rwanda Revenue Authority has not put in order records management training program to ensure that records are well maintained, 11 (12%) indicated Yes, while 39 (43%) were not sure. This indicates that the administrative staff of the Rwanda Revenue Authority is not aware of the annual training program organized to ensure that records are well maintained. This is contrary to Kanzi's (2010) belief that records office staff should be trained to equip them with the necessary skills to carry out their functions properly.

Feedback on the periodic audits and assessment the clarity of records Management Procedures revealed that 36 (40%) respondents indicated Yes, 2 (2%) indicated No, while 44 (49%) were not sure. The result of the data analysis indicates that most records management staff are not aware of whether records management procedures are audited for clarity from time to time. The adequacy of data privacy and security of Records in the RRA illustrates that 59 (65%) respondents indicated Yes that Rwanda Revenue Authority has adequacy of data privacy and security of records, 18 (20%) indicated No while 5 (6%) were not sure. This confirms the assertion that data privacy and security are adequate of records at Rwanda Revenue Authority.

5.2.3 How Adequate are the Policies Guiding the Management of Records at Rwanda Revenue Authority?

The feedback from Respondents on the Policy and filing system used by RRA stated that there was general uncertainty among the respondents as to whether or not the Rwanda Revenue Authority had a specific records management policy in place. The 5 (6%) respondents stated that they operated according to a policy on records management, 4 (4%) said that they were not sure whether Rwanda Revenue Authority has records management policies and procedures which facilitate how records are managed, and 73 (81%) indicated that there was no records management policy that they were informed about. The overall impression from this result was that the respondents were not aware of any specific records management policy. This implies there was no specific records management policy in place at the Rwanda Revenue Authority. The respondents were further asked if they were aware of any plans to formulate a policy in the immediate coming years. None (0%) said yes, 29 (32%) said no, and 53 (59%) said maybe.

Meanwhile, the Feedback from Respondents on the Processes and Procedure for Creating and Storing Records generally show only 21% of the respondents agreed that Rwanda Revenue Authority has processes and procedures for creating and storing records. This depicts that the majority of respondents were not sure whether Rwanda Revenue Authority has records management processes and procedures which facilitate how records are managed. Government agencies such as the RRA should ensure that their records are created and preserved following legislative provisions, processes, and procedures that give guidance to practice. Organizations should ensure that the processes and procedures are communicated and implemented at all levels in the organization.

5.2.4 What Challenges are faced in Records Management at Rwanda Revenue Authority?

The findings cited challenges that include, but not limited to lack of professionalism in records management work due to lack of adequately trained staff in records management, which has been a negative impact on the business processes; lack of awareness of the importance of proper records management practices, absence of records management program/policies. e.g., no retention and disposition policy; limited storage space in terms of placing physical records, inability to distinguish historical records from those with temporary value, lack of training and workshops in records management.

The other challenges mentioned were the lack of staff with skills in systems and records maintenance e.g.: digital preservation skills; the inadequacy of existing records and archives legislation; improper records management making it difficult in retrieving documents; lack of proper security for records affects the records management practices in the RRA; lack of professionally trained records managers contribute to problems of records management

It was noted that the limited number of staff was inadequate to serve the rising needs for better records-keeping practices, inadequate resources to facilitate proper records management practices, insufficient level of awareness of the significance of records management about business processes. This implies that there were real challenges faced by the Rwanda Revenue Authority in the capture and preservation of records. Hence, Rwanda Revenue Authority still has a long way to go before it can achieve an effective record management program.

5.2.5 What are the Proposed Record Management Programs in Support of Service Delivery at Rwanda Revenue Authority?

Findings in Table 4.17, shows that the most cited strategic measures by the respondents were: digitization of all records and the reduction or complete shift from the paper records to the electronic system; improved use of ICTs in the management of records to ease the work. Records management functions should be all automated; Adoption of ISO 15489 records management standard as a code of best practice Sustainable staff development programs.

RRA need to train their records management staff to have a qualification in records management; Employment of more professional records staff and provide them with the necessary support to help run records activities smoothly; Strategies to ensure the security of all records, whether physical or electronic; Workshops and seminars should be organized by the Rwanda Revenue Authority to train staff on records management; increase in budget provisions for acquisition of modern ICT equipment to keep pace with modern technology.

The other proposal was to create or capture records and associated metadata directly in standard formats; records management function should be incorporated into the organizational-wide strategic planning initiatives; All the staff should be trained in records management because satisfying taxpayers in RRA depends on the availability and accuracy of required information; continuous records management training and auditing to enable long term solution in records management practices so us to support service delivery; RRA needs to appoint records managers whose responsibilities will be a

compilation, implementation, maintenance and utilization of approved filing systems and the records file plan; Developing and implementing well-defined records management policies and keep revising it periodically. e.g. retention and disposition policy.

5.3 Conclusion

According to the findings obtained above, the research problem was solved, research objectives were achieved, and research questions were answered where we can say that RRA is a public institution in Rwanda that uses the business processes and records generated by the business activities which manage the risks and issues, preparing activity reports and business plans; receiving in and out correspondences; and preparation of reports for all departments; receiving clients, and receiving and keeping declarations of taxpayers. The records of RRA generated by the business activities are the research papers; activity reports; Minutes of meetings; Registers and Reports; declaration receipts; bank slips; and Audit reports, which strongly corresponds with the views of Kennedy and the business process and records which generated business activities are the function of an organization manages the records to meet operational business needs, accountability requirements and community expectations.

The ways that records are currently managed at the RRA in support of service delivery are both manual and electronic records. The created are filed daily, and decentralized records management system is in use. Concerning records monitoring, control, management, and retrieval at the RRA, the findings indicate that it used the individuals' records management. RRA is elaborating the fourth phase of the record life-cycle.

The adequate policies guide the management of records at RRA in support of service delivery, but they are outdated and therefore not adequate. Though existing procedures and policies were developed by top management staff, the records staffs were not aware of a records management policy and its formulation, as it still exists in a draft form and is yet to be approved. It is this draft document that is in use at RRA.

The challenges faced in the management of revenue records in pursuit of service delivery at the RRA, among the bottlenecks are lack of professionalism in records management work due to lack of adequately trained staff in records management which has been a negative impact on the business processes; the lack of awareness of the importance of proper records management practices; the absence of records management program/policies. e.g. no retention and disposition policy; the limited storage space in terms of placing physical records; inability to distinguish historical records from those with temporary value; the lack of training and workshops in records management; the lack of staff with skills in systems and records maintenance; inadequacy of existing records and archives legislation; improper records management making it difficult in retrieving documents; the lack of proper security for records affects the records management practices in the RRA; the lack of professionally trained records managers contribute to problems of records management; inadequate records management staff to perform records management tasks and insufficient level of awareness of the significance of records management about the business process in RRA.

There are various challenges of implementation of effective records management in support of service delivery records and also for good governance and as evidence of

organizational transactions. The changes in technology and multimedia have brought new types of records into existence and therefore challenge the ability of the record keepers and those who are involved in managing these records, to capture them in a static or permanent form that enables them to provide evidence of business or administrative transactions.

The challenge in record management is missing the files and documents to delay service to the public and for inadequate records keeping practices to make it difficult to trace the movement of records; corruption is also an issue in records management, as anti-corruption initiatives are introduced to enhance economic performance, increase accountability and strengthen civil society which depends on proper records keeping. Fraud and corruption can jeopardize the bright future of many organizations and weaken service delivery in most government departments.

5.4 Recommendations

Findings show that Rwanda Revenue Authority and Rwandan policymakers are aware of their needs and priorities. The suggestions are addressed as priority suggests the need for the Rwanda Revenue Authority to take a proactive step to engage the Rwanda Revenue Authority stakeholders and ensure the issues bringing about challenges faced by the staff in keeping revenue records at RRA are addressed once and for all.

Records management occupies a strategic position in the efficient and effective management of the Rwanda Revenue Authority. It is central in the administration of the Rwanda Revenue Authority because it documents the planning and implementation of fiscal policy allowing proper monitoring of work.

For example, a policy strategy is important when a Rwanda Revenue Authority wishes to establish a framework for consistent and accountable recordkeeping practices. The study makes various recommendations as outlined below. The recommendations if implemented will aid in mitigating risks at RRA and also enhance efficiency in the institution's records management program in support of service delivery.

The organizations should define and document a policy for records management, the objective of the policy should be the creation and management of authentic, reliable, and useable records, capable of supporting business functions and activities for as long as they are required.

Organizations should ensure that the records management policy is communicated and implemented at all levels in the organization. The government should strive to establish records management legislation, policy, and procedures across the public service and integrate these with business functions, to produce records that have evidential weight.

There are strategies that should be adopted by RRA to improve the management of revenue records in support of service delivery. The proposals include, among others, digitization of all records and the reduction or complete shift from the paper records to electronic system; employment of more professional records staff and to provide them with necessary support to help run records activities smoothly; improved use of ICTs in the management of records to ease the work; and records management functions should be all automated; adoption of ISO 15489 records management standard as a code of best practice; sustainable staff development programmes; continuous records management

training and auditing to enable long term solution in records management practices to support service delivery; RRA need to train their records management staff to gain knowledge in records management; workshops and seminars should be organized by the Rwanda Revenue Authority to train staff on records management; increase budget provisions for acquisition of modern ICT equipment in order to keep pace with modern technology; developing and implementing well defined records management policy, retention and disposition policy and keep revising it periodically; create or capture records and associated metadata directly in standard formats; strategies to ensure the security of all records, whether physical or electronic; and RRA needs to appoint records managers whose responsibilities are compilation, implementation, maintenance and utilization of approved filing systems and file plan. The strategies adopted by an organization to improve the management of revenue records in support of service delivery are reliability of the electronic records archive system which should regularly be tested and maintained after being constructed.

The records management policies should clearly outline the significance of records management and best practices to be adopted. A records management policy should be formulated and implemented at all levels in the organization. The policy will be containing guiding principles for influencing and determining decisions and actions, and a framework for creating procedures and services and should be revised periodically.

According to ISO 15489 (2001), organizations should define and document a policy for records management, the objective of the policy should be the creation and management

of authentic, reliable, and useable records, capable of supporting business functions and activities for as long as they are required.

Regarding records retention and disposition policy, it is crucial to formulate and implement an effective records management program by retaining the records that are needed as essential evidence and disposing of obsolete records without wastage of costly storage space. This ensures that the records are retrieved easily whenever needed for litigation purposes, audits, day-to-day business purposes of the Organization.

RRA should digitize all its records and this will help in the reduction or complete shift from the paper records to the electronic system and this will solve the problem of geographical storage space. Paper-based records can be converted into digital records using a scanner to meet the challenges of lack of physical space for storage.

The ERM and EDM systems, these two types of digital records may be centralized into one electronic system for easy access, maintenance, and use by the end-users and stakeholders until disposal.

The RRA top management should employ adequately trained personnel in Records and Archives management to oversee all records management activities in the institution will provide the professional leadership that is currently lacking at RRA.

RRA needs to appoint records managers whose responsibilities will be the compilation, implementation, maintenance, and utilization of approved filing systems and the records file plan.

To implement an effective records management program, the RRA top management should give priority to staffing for the records management function in the institution. Continuous training should be organized for staff managing records to upgrade their knowledge, skills, and competencies in line with current developments in ICTs and other emerging trends in the records management profession. Workshops and seminars also should be organized by the Rwanda Revenue Authority to train staff on records management.

RRA should use specific records management application software to store, retrieve, make available and use records. Problems like: classification difficulty in retrieving some records on both shelves and computer, respecting retention and disposition time. For example; when Customs department was shifting from ASY-SCAN to ASCUDA (automated system for customs data) was difficult to retrieve files in the old system which led to the loss of electronic records.

There is a need to design and implement a file plan at RRA since it is an essential component of a recordkeeping system and key to an effective records management program. A file plan will help to document the activities effectively, identify records consistently; retrieve records quickly, disposition records that are no longer needed hence meeting statutory and regulatory requirements.

The RRA top management should lobby for adequate budgetary support by demonstrating the benefits of records management such as enhancement of efficiency, litigation support, reduction of costs, and so on.

The Deputy Commissioners should also have a responsibility to prepare comprehensive budgets for records management activities in their departments. Increase budget provisions for the acquisition of modern ICT equipment to keep pace with modern technology.

RRA should develop an emergency plan for its critical information sources then establish procedures to protect their records. A disaster recovery plan is very important and should be in place to help eliminate any issues in case of a natural disaster or human e.g. fire, flood, leaks or drainage problems, electrical faults, and human error. Systems can crash, data can get erased or corrupted, viruses attack, etc. Therefore, it's a good idea to have a solid backup system as well because without a backup the organization will find it virtually impossible to get back on its feet after a disaster.

Maintaining regular process updates and audit procedures will ensure that any problems that arise will be documented and corrected quickly. For instance, RRA should do the evaluation the performance of the program once it has been implemented; identify the opportunities for improvement, report audit analysis, and as well recommendations.

5.5 Suggestions for Further Research

The study investigated the effective records management of Rwanda Revenue Authority, Kigali Head Office. The study identified several issues, which could be a subject of further investigation by records management researchers. Therefore, further study should be carried out on other related areas to supplement its findings in the following areas: This study recommends that further research be carried out to determine the requirements and processes of developing an effective, modern, and advanced records management

system, particularly revenue records management system. This will enable the Rwanda Revenue Authority to obtain knowledge and understanding of the implementation part of the recommended way forward.

The findings of this study have shed some light on the training needs of the record managers in records management skills and knowledge. There is therefore a need for more specific research tailored to the information and training needs of the various managers in the Rwanda Revenue Authority designed for improving the management records.

The management of records must be recognized as being one of the keys and vital functions that contribute towards the realization of the organizational goals. The study assessed records management practices among the staff of the Rwanda Revenue Authority, Kigali Head Office. The study identified several issues which could be a subject of further investigation by records management researchers.

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APPENDICIES

Appendix A: Informed Consent Letter

Dear Participants

I am a postgraduate student at Moi University, Eldoret, Kenya. The course requires carrying out a research thesis. I am soliciting information on the topic "implementation of an effective records management program in support of service delivery at Rwanda Revenue Authority, Kigali head office". This research is purely academic and any information provided shall be treated with confidentiality.

I am kindly asking for your assistance in my research study by way of responding to the interview questions.

Thank you in advance for your anticipated co-operation.

For further information, feel free to contact me using the contact details provided below.

Yours faithfully

Jenny Uwera

Moi University

School of Information Science Studies

Department of Library, Records Management, and Information Studies

P O Box 3900

Eldoret

Kenya

Cell: +254 711 312 407

Email: jennyuwera@gmail.com

Appendix B: Key Format Interview Guide for Commissioners and Deputy Commissioners

Institution.....

Designation of Officer.....

Length of Service at RRA -----

Department -----

1. What are the business processes in your organization?
2. What records are generated in these business processes?
3. Do you think these records are important to the operations of the organization and if so how?
4. Is there any organizational policy for managing records?
5. Does staff managing the records have any qualification in records management and if not is the organization prepared to send them for training?
6. What budget is allocated for managing records in the organization?
7. Do you think IT personnel can do records management functions?
8. What plans does your organization have relating to the management of records and improvement of service delivery?

Appendix C: Key Format Interview Guide for Personal Assistants to Commissioners

Institution.....

Designation of Officer.....

Length of Service at RRA -----

Department -----

1. What are the business processes in your department?
2. What records are generated in these business processes?
3. Do you think these records are important to the operations of the department and if so how?
4. Is there any organizational policy for managing records?
5. Does your department have a functional registry and if so does staff managing the records have any qualification in records management?
6. Are you aware of the budget allocated for managing records in the department?

Appendix D: Key Format Interview Guide for Operations Policy and Business**Development Division**

Institution.....

Designation of Officer.....

Length of Service at RRA -----

Department -----

1. What are the business processes in your organization?
2. What records are generated in these business processes?
3. Is there any organizational policy for managing records?
4. What is staff development policy and does it include staff from the registry?
5. Do you think IT personnel can do records management functions?
6. What are your plans regarding records management policies in the organization?

Appendix E: Key Format Interview Guide for the Compliance and Enforcement

Division

Institution.....

Designation of Officer.....

Length of Service at RRA -----

Department -----

1. What are the business processes in your organization?
2. Is there any organizational policy for managing records generated from these business processes?
3. Does staff in the registry comply with the policy?
4. Does the policy comply with government regulations for records management?
5. Are all the staff members aware of the policy?
6. Do staff members manage records according to this policy?
7. If Yes is the policy reviewed at regular intervals?
8. What methods are used to make staff aware of the policy?
9. Are there any other policies and standards that the registry should comply with and if so can you state them?
10. What are your plans regarding records management policies in the organization?

Appendix F: Key Format Interview Guide for the Risk Management Unit

Institution.....

Designation of Officer.....

Length of Service at RRA -----

Department -----

1. What are the business processes in your organization?
2. What are the core activities of your department?
3. What records are generated in these business processes?
4. Do you think these records have any influence on the business functions of your institution and if so, how?
5. Is risk management embedded in the plans of your organization and if so which risks are covered and which ones are not?
6. Is records management covered under the current risk management program?
7. If not, what do you think are the effects of not including records management under the institution's risk management program?
8. Does your institution follow any risk management guide or model to manage records risks and if so please name the guide and or model?

Appendix G: Key Format Interview Guide for the Support Unit

Institution.....

Designation of Officer.....

Length of Service at RRA -----

Department -----

1. What are the business processes in your organization?
2. What records are generated in these business processes?
3. Do you think these records are important to the operations of the organization and if so how?
4. Is there any organizational policy for managing records?
5. Who has primary responsibility for the introduction and implementation of ICT in your records management?
6. What is the major use of ICT in the records management of your organization?
7. Has Rwanda Revenue Authority used ICT in records management?
8. In what format are records stored in Rwanda Revenue Authority?
9. What software is available for the management of digital records in the Rwanda Revenue Authority?
10. What is the policy which guides the use of ICT in the Rwanda Revenue Authority?
11. Do you have a records management program to guide the management of records in the Rwanda Revenue Authority?
12. What are the problems relating to ICT utilization in records management at the RRA?
13. Do you think IT personnel can do records management functions?

Appendix H: Key Format Interview Guide for the Registry Unit

Institution.....

Designation of Officer.....

Length of Service at RRA -----

Department -----

1. What are the business processes in your organization?
2. What records are generated in these business processes?
3. Do you think these records are important to the operations of the organization and if so how?
4. What is the state of records in your organization?
5. Who are the users of your records and how often are they requested?
6. Does the RRA have a formal (written) policy, procedures, and filing system for records?
7. How much is the budget allocated for records management annually?
8. Is there any organizational policy for managing records?
9. What is the major use of ICT in the records management of your organization?
10. In what format are records stored in Rwanda Revenue Authority?
11. Do you have a records management program to guide the management of records in the Rwanda Revenue Authority?
12. What are the problems relating to ICT utilization in RM at the RRA?
13. Do you think IT personnel can do records management functions?
14. Do you have any training or experience in records management?
15. What challenges have you faced in managing the records of your organization?
16. What are the strategies that can be used to improve the management of revenue records in support of service delivery by the RRA?

Appendix I: Research Questionnaire

Introductory Letter to the Respondents

Dear Respondent,

My name is Jenny UWERA, I'm a student undertaking Master of Science in Records and Archives Management, Department of Library, Records Management, and Information Studies at Moi University, Eldoret, Kenya. As part of the requirements for the Degree Award, every study has to present a final research thesis. It is in that case, I am doing the study on "*INVESTIGATE THE MANAGEMENT OF RECORDS AT RWANDA REVENUE AUTHORITY (RRA* "; With the following specific objectives:

- i. Establish the business processes and activities that generate records at Rwanda Revenue Authority;
- ii. Explore the current records management system used in Rwanda Revenue Authority;
- iii. Determine the adequacy of the policies guiding records management of Rwanda Revenue Authority;
- iv. Identify challenges faced in records management at Rwanda Revenue Authority and propose a record management program in support of service delivery.

Currently collecting field data to enable me write my thesis and on that note, I'm kindly requesting you to respond to the various questions in the questionnaire attached. Your responses will be treated with great confidentiality, where all data given will be used for academic purposes, not for business use. I would be grateful for your cooperation.

Best regards; Jenny Uwera

PART A: BACKGROUND INFORMATION OF RESPONDENTS

1. What is your working department at RRA among the following?

Deputy commissioners	[]
Personal Assistants to D.Cs	[]
Small and medium taxpayers Office	[]
Trade management division	[]
IT support department	[]
Documentation /Registry department	[]

Operations Policy & business development []

2. What is your Gender?

Male []

Female []

3. How old are you?

19 – 25yrs []

26 – 32yrs []

33 – 39yrs []

40- 46yrs []

47 and above []

4. What is your education level?

University []

Tertiary []

Secondary level []

Primary level []

5. What is your working experience?

0-5 years []

6-10 years []

11- 15 years []

21-25 years []

Over 25 years []

PART B: RESEARCH QUESTIONS

Please, give your opinions and perceptions on the following research questions. There are no right or wrong answers, what we need here is to give your opinions to support the achievement of study objectives and accomplishment of this study.

6. What are the business processes and activities that generate records at RRA?

No	Statements	Please tick (v) where appropriate for you
1	Strategic planning for the institution on matters of innovation, expansion, and employment.	
2	Advice the board members on issues concerning the institution such as litigation.	
3	Management and accounting for funds by approving	

	procurement of goods and services,	
4	Risk identification and management, treatment, analysis, prioritization, evaluation, preparing activity reports and business plans.	
5	Facilitating customs officers whenever needed and preparation of reports for all departments.	
6	Generated important records required proper management for the efficient running of RRA	
7	Generated many records which had to be properly maintained and availed when required to avoid risks to business operations	
8	Ensuring information security in RRA which surmounted to handling the threats to electronic records	

7. How does records management system support records management at the RRA?

No	How is the storage of Records at the RRA?	Please tick (v) where appropriate for you
1	Manual	
2	Electronic	
3	Both	
How often do you file the Office Documents in the RRA?		
4	Daily	
5	Weekly	
6	Monthly	
Which are the kinds of records management systems practiced at the RRA?		
7	Centralized	
8	De-centralized	
9	Other	
Which are Officers in charge of records monitoring, control & management?		
10	Record Manager	
11	Officers	
12	Others	
Which are phases of the record life-cycle at Rwanda Revenue Authority?		
13	Five	
14	Four	
15	Three	
16	Other	

Is there any organizational File Plan at the Functional Unit Level?		
17	Yes	
18	No	
19	Not sure	
Is there any availability of a vital records program that serves as a Backup?		
20	Yes	
21	No	
22	Not sure	
Is there any existence of a records management training program to ensure that quality records are kept?		
23	No	
24	Yes	
25	Not sure	
Are there periodic audits & assessments of the clarity of records management Procedures?		
26	Yes	
27	No	
28	Not sure	
Is there adequacy of Data Privacy and Security of Records in the RRA?		
29	Yes	
30	No	
31	Not sure	

8. How adequate are the policies guiding the management of records at RRA?

Is there an availability of a records management policy in RRA?		Please tick (v) where appropriate for you
1	Policy Operation	
2	Not sure	
3	No policy	
Is there any awareness of Policy formulation in the RRA?		
4	No	
5	Yes	
6	Maybe	
Are there any processes and procedures for creating and storing records in both paper and electronic format?		
7	No	
8	Yes	
9	Not sure	

9. What challenges are faced in records management at Rwanda Revenue Authority?

No	<i>Statements</i>	Please tick (v) where appropriate for you
1	Lack of Professionalism in records management work due to lack of adequate trained staff in records management which has been a negative impact on the business processes;	
2	Lack of awareness of the importance of proper records management practices;	
3	Absence of records management program/policies.eg no retention and disposition policy;	
4	Limited storage space in terms of placing physical records;	
5	Inability to distinguish historical records from those with temporary value;	
6	Lack of training and workshops in records management;	
7	Lack of staff with skills in systems and records maintenance e.g. digital preservation skills;	
8	Inadequacy of existing records and archives legislation;	
9	Improper records management makes it difficult in retrieving documents;	
10	Lack of proper security for records affects the records management practices in the RRA;	

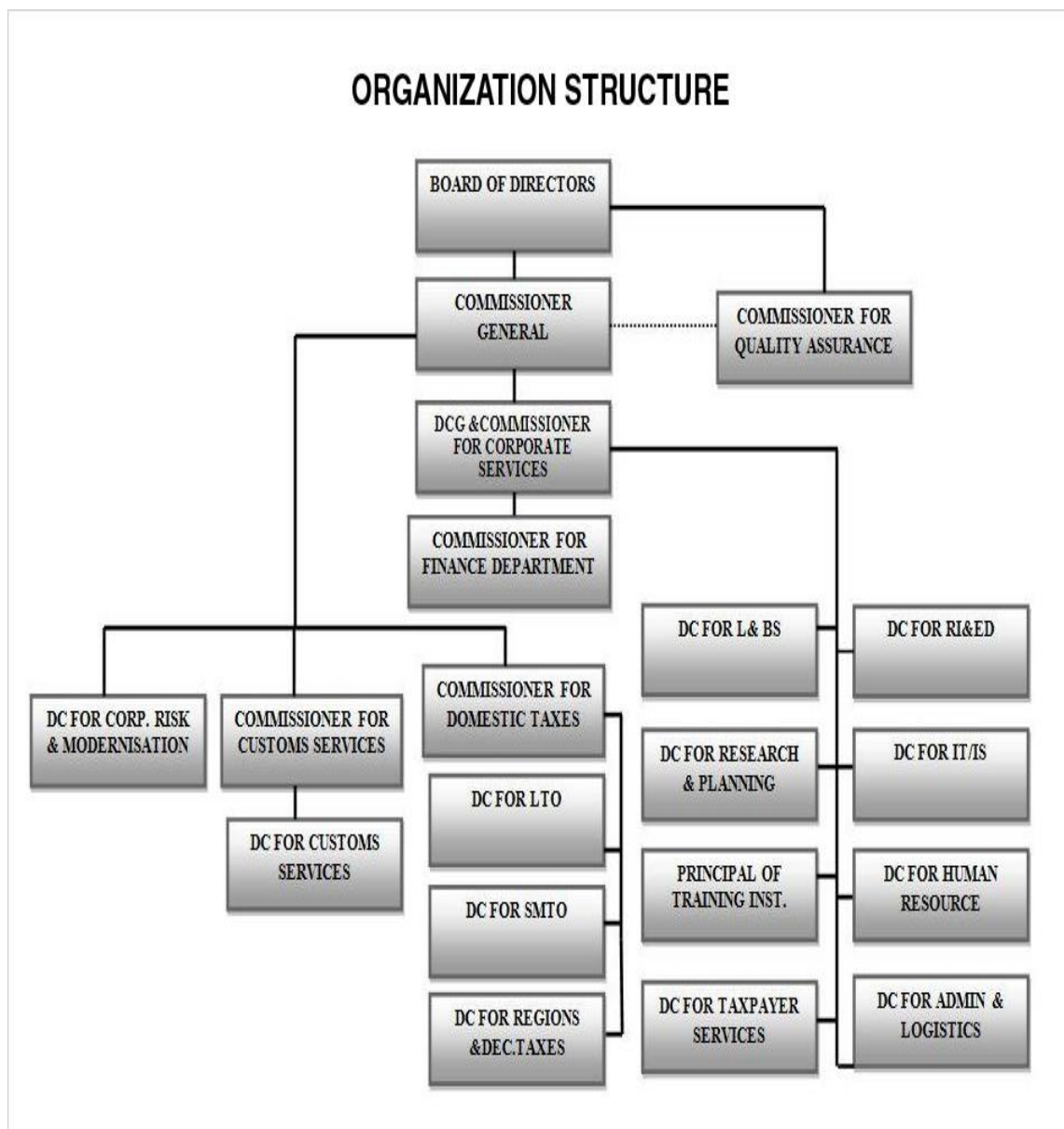
10. What are the proposed records management programs in support of service delivery at Rwanda Revenue Authority?

No	<i>Statements</i>	Please tick (v) where appropriate for you
1	Digitization of all records and the reduction or complete shift from the paper records to an electronic system to ease the work;	
2	Employment of more professional records staff and provide them with the necessary support to help run records activities smoothly;	
3	Improved use of ICTs in the management of records to ease the work therefore records management functions should be all automated;	


4	All staff should be trained in records management because satisfying taxpayers in RRA depends on the availability and accuracy of required information;	
5	Increase budget provisions for acquisition of modern ICT equipment to keep pace with modern technology;	
6	Developing and implementing well-defined records management policy and keep revising it periodically;	
7	Adoption of ISO 15489 records management standard as a code of best practice Sustainable staff development programs;	
8	Create or capture records and associated metadata directly in standard formats;	
9	Strategies to ensure the security of all records, whether physical or electronic;	
10	Records management function should be incorporated into the organization-wide strategic planning initiatives;	
11	RRA needs to appoint records managers whose responsibilities will be the compilation, implementation, maintenance, and utilization of approved filing systems and the records file plan;	
12	RRA needs to train their records management staff who are not records management professionals to qualify for records management as well as organize workshops and seminars.	

THANK YOU

Appendix J: Organization Structure



Appendix K: Introductory Letter from Moi University


MOI UNIVERSITY
DEPARTMENT OF LIBRARY, RECORDS MANAGEMENT & INFORMATION STUDIES

Tel. Eldoret (0321)43231, 43720, 43620
 Fax No. (053) 43047, 43292
 Telex No. MOIUNIVERSITY 35047

P.O. Box 3900
 Eldoret
 Kenya

Our Ref: IS/MS/SC/AM/04/13

6th January 2015

TO WHOM IT MAY CONCERN

Dear Sir/Madam,

RE: JENNY UWERA (IS/MS/SC/AM/04/13)

The above named is a bona fide student of Moi University, Department of Library, Records Management and Information Studies, pursuing an MSc degree in Information Sciences (**Records and Archives Management**).

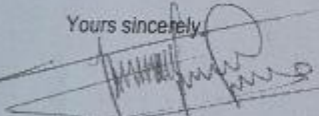
As a partial fulfillment of this degree, she is required to conduct a research study titled **"Implementation of Effective Records Management Programme in Support of Service Delivery at Rwanda Revenue Authority, Kigali Head Office"**

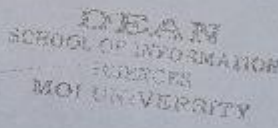
We would be grateful if you could allow her to conduct her research study in your organization. Any assistance accorded to her will be highly appreciated.

Please do not hesitate to contact the undersigned for any further information and/or clarification.

Thank you.


Yours sincerely,


PROF. JUSTUS WAMUKOYA
 Dean,
SCHOOL OF INFORMATION SCIENCES


DEAN
SCHOOL OF INFORMATION SCIENCES
MOI UNIVERSITY

JC/cam

Appendix L: Approval Letter to Carry Out Research from Rwanda


RWANDA REVENUE AUTHORITY
OFFICE RWANDAIS DES RECETTES

TAXES FOR GROWTH AND DEVELOPMENT

Our Ref: *M/RRA/TPS/2015* *16th / 01 / 2015*

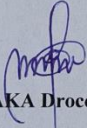

Your Ref:

UWERA Jenny
 MOI University
 MSc degree in Information Science (Record and Archives Management)
 Department of Library, Records Management & Information Studies
 Tel: (0321)43047, 43292
 P.O. BOX: 390 Eldoret
ELDORET-KENYA

RE: Research Project

We are pleased to inform you that you have been given the opportunity to carry out your project research on: **“Implementation of effective records management programme in support of service delivery at Rwanda Revenue Authority, Kigali Head Office” in Domestic Taxes Department, Large Taxpayers Office, Small and Medium Taxpayers Office, IS/IT Department and Corporate Risk & Modernisation Department & Customs Services Department from 16th January, 2015 to 31th January, 2015.**

Best regards,

MUKASHYAKA Drocelle
 Deputy Commissioner of Taxpayer Services

Cc: - Commissioner for Domestic Taxes Department;
 - Commissioner for Customs Services Department;
 - Deputy Commissioner for Large Taxpayers;
 - Deputy Commissioner for Small & Medium Taxpayers;
 - Deputy Commissioner for Customs Services Department
 - Deputy Commissioner for IS/IT Department;
 - Deputy Commissioner for Corporate Risk & Modernisation Department.

Kimihurura, Avenue du lac Muhazi,
 P.O Box 3987, Kigali, Rwanda
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